



ANALYSIS

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1970, No. 119

An Act to amend the Rating Act 1967

[27 November 1970]

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 Rating Amendment Act 1970, and shall be read together with and deemed part of the Rating Act 1967 (hereinafter referred to as the principal Act).

PART I

MISCELLANEOUS AMENDMENTS

2. Meaning of “rateable value”—Section 2 of the principal Act is hereby amended by adding to the definition of the term “rateable value” the following proviso:

“Provided that where a special rateable value of any property situated in a district where the annual value system of rating is in force has been determined by the Valuer for the district under section 31 of this Act or a special rateable value of any property situated in a district where the capital value or unimproved value system of rating is in force has been determined by the Valuer-General under section 25B of the Valuation of Land Act 1951 (as substituted by section 3 (1) of the Valuation of Land Amendment Act 1967) or under section 25c or section 25D or section 25E of the Valuation of Land Act 1951 (as inserted by sections 4, 5, and 6, respectively, of the Valuation of Land Amendment Act 1970), that special rateable value, so long as it continues in force, shall be the rateable value of the land for the purposes of this Act:”.

3. Property vested in education, university, and hospital authorities—(1) Section 4 of the principal Act is hereby amended by adding the following subsections:

“(3) This section shall apply with respect to the following lands as if they were vested in Her Majesty:

“(a) Land vested in any Education Board, or in the governing body of any secondary school or technical institute or teachers college (being a school, institute, or college established or deemed to have been established under Part III of the Education Act 1964), and reserved or set apart, or otherwise in any manner acquired, for any purpose of the Board, school, institute, or college, other than land held as an endowment:

“(b) Land, other than land used for farming purposes or land to which clause 25 of the First Schedule to this Act applies, used and occupied by or for the purposes of a university or constituent college of a university, being a university or constituent

college that has been duly constituted by any Act or Provincial Ordinance:

“(c) Land, other than land used for farming purposes, vested in any Hospital Board and used by or for the purposes of an institution within the meaning of the Hospitals Act 1957, but not exceeding 100 acres in respect of any one such institution in any one district.

“(4) This section shall apply with respect to every lease, licence, or other authority for the occupation of any land referred to in subsection (3) of this section granted by any body referred to in that subsection as if it had been granted by the Crown.”

(2) The First Schedule to the principal Act is hereby consequentially amended—

(a) By repealing clauses 1, 5, 7, and 8:

(b) By omitting from clause 4 the words “other than land described in clause 1 of this Schedule”, and substituting the words “other than land described in paragraph (a) of subsection (3) of section 4 of this Act”.

4. Land not rateable property, except for certain separate or special rates—Section 5 of the principal Act is hereby amended by inserting, after subsection (1), the following subsection:

“(1A) Where a local authority supplies to any land described in the First Schedule to this Act water or sanitation or sewerage services but does not make and levy a separate rate, charge, or fee for water or, as the case may be, for sanitation purposes or wholly or partly for sewerage purposes, the local authority may charge a fair and reasonable fee for the water or sanitation or sewerage services supplied to the land. That fee shall be deemed to be a separate rate and, notwithstanding the provisions of subsection (1) of this section, the land shall be deemed to be rateable property for the purposes of that fee.”

5. Inclusion in annual value roll of property where grants received in lieu of rates—Section 30 of the principal Act is hereby amended by adding the following subsection:

“(7) Notwithstanding anything in the foregoing provisions of this section, the Valuer may include in the valuation roll any property in the district in respect of which the local authority receives grants from the Crown in lieu of rates.”

6. Notification of change of ownership or occupancy—Section 49 of the principal Act is hereby amended by inserting, after subsection (3), the following subsection:

“(3A) Where particulars of a change of name of any owner or occupier of any rateable property are entered in the register under the provisions of the Land Transfer Act 1952, he shall, within 1 month after the registration of those particulars, give notice in writing thereof to the territorial authority in whose district the property is situated, to every other local authority which levies rates on the property, and to the Valuer-General.”

7. Amended assessment on correction of error in rate records or valuation roll—Section 59 of the principal Act is hereby amended by repealing subsection (3), and substituting the following subsection:

“(3) Where any such amended assessment is for an amount of rates in excess of the amount originally assessed, the following provisions shall apply:

“(a) Where the amended assessment is made and delivered to the ratepayer in the rating year in which the original assessment was made and the same person was the ratepayer at the time of the making of each assessment, he shall be liable for payment of the amount of the excess:

“(b) Except as provided in paragraph (a) of this subsection, neither the ratepayer nor any other person shall be liable for payment of the amount of the excess.”

8. Recovery of additional rates on failure to notify change of use of property with special rateable value—The principal Act is hereby further amended by inserting, after section 71, the following section:

“71A. (1) Where notice of change of use of any land in respect of which a special rateable value has been assessed under section 25c or section 25d or section 25e of the Valuation of Land Act 1951 (as inserted by sections 4, 5, and 6, respectively, of the Valuation of Land Amendment Act 1970) has not been given as required by the said section 25c or, as the case may be, section 25d or section 25e, the local authority may recover from the occupier an amount equal to the difference between the rates which would have been assessed on the rateable value if the notice had

been given and the rates assessed on the special rateable value calculated from the date on which, if notice had been given, the special rateable value would have ceased to have effect pursuant to the said section 25c or, as the case may be, section 25d or section 25e. To this amount shall be added interest at the rate of 10 percent per annum, calculated from the same date until the date of payment, and the whole amount may be recovered as a debt due to the local authority.

“(2) In addition to all other powers in that behalf available for the recovery of any amounts due under subsection (1) of this section, sections 73 to 86 of this Act shall, as far as they are applicable and with the necessary modifications, apply to the debt as if it were a debt for unpaid rates.

“(3) Section 72 of this Act shall apply with respect to interest payable under this section as if it were an additional charge added to unpaid rates.”

9. Remission or postponement of additional charge on unpaid rates—Section 72 of the principal Act is hereby amended—

- (a) By inserting in subsection (1), after the words “the local authority”, the words “if in the circumstances it considers it would be just and equitable to do so”:
- (b) By repealing subsection (3).

10. Proceedings if judgment for rates not satisfied—Section 81 of the principal Act is hereby amended by inserting in subsection (2), after the words “judgment and costs”, the words “, together with interest on the amount of the judgment at the rate of 10 percent per annum from the date of the said judgment to the date of payment,”.

11. Special areas—Section 109 of the principal Act is hereby amended by omitting from subsection (5) the words “the passing of”, and substituting the words “the date fixed for the confirmation of”.

12. Successive applications for postponement of rates on farm land—Section 115 of the principal Act is hereby amended by adding, as subsection (2), the following subsection:

“(2) Notwithstanding anything in subsection (3) of section 92 of this Act (as applied to farm land by section 114 of this Act), where pursuant to this section an occupier of farm land

is granted postponement of the payment of the rates from time to time levied on the land during his period of occupancy, then, if the application for postponement is made by him within 3 months after the date on which he became the occupier of the land, the rates-postponement value assessed in respect of the land shall be deemed to be entered in and to appear on the valuation roll for the district of the local authority on that date, whether the rates-postponement value has actually been assessed and entered on the roll on or before that date or is not assessed and entered until after that date."

13. Apportioning postponed rates when part only of farm land disposed of—The principal Act is hereby further amended by inserting, after section 115, the following section:

"115A. (1) Notwithstanding anything in section 115 of this Act or in any provision of Part IV of this Act (as applied to farm land by section 114 of this Act), where—

"(a) A postponement of rates has been granted under this Part of this Act in respect of any farm land; and

"(b) The interest in part only of the land of the person who was the occupier at the date of the granting of the application for postponement has become vested in some other person (not being his or her spouse or former spouse or the executor or administrator of his or her estate); and

"(c) The decision of the Council granting the application had not ceased to have effect before the date of that vesting,—

that decision shall cease to have effect only in relation to the part of the land the interest in which has become vested in that other person, and the amount of the postponed rates that becomes due and payable by reason of that vesting shall be reduced by an amount calculated in accordance with the formula set out in subsection (2) of this section:

"Provided that in no case shall the amount of that reduction exceed the total amount of the rates postponed as at the date of that vesting.

"(2) The formula referred to in subsection (1) of this section is as follows:

$$\frac{a}{b} \times c$$

where—

a is the difference between the rateable value and the rates-postponement value of the balance of the land

- retained by the person who was the occupier on the date of the granting of the application for postponement; and
- b is the difference between the rateable value and the rates-postponement value of the whole of the land immediately before the date of the vesting of that interest in that other person. That rates-postponement value shall be specially redetermined if, because of a general revaluation of the district in which the land is situated, the rates-postponement value appearing on the valuation roll is no longer directly related to the rateable value on the date of the vesting; and
 - c is the total amount of the rates postponed immediately before the date of the vesting.”

14. Meaning of “special rateable value”—Section 117 of the principal Act is hereby amended by inserting, after the definition of the expression “farm-land roll”, the following definition:

“‘Special rateable value’, in relation to any land, means the special rateable value of the land determined under this Part of this Act:”.

15. Rates on farm land in part of County of Waiheke—

- (1) The principal Act is hereby further amended—
- (a) By omitting from the heading to Part VI the words “Waiheke Road District”, and substituting the words “Part of the County of Waiheke”:
 - (b) By omitting from the definition of the term “Council” in section 117 the words “Waiheke Road Board” and substituting the words “Waiheke County Council”:
 - (c) By omitting from the definition of the term “urban district” in section 117 the words “the Waiheke Road District”, and substituting the words “that part of the County of Waiheke which comprised the Waiheke Road District immediately before the constitution of that county”.
- (2) Section 109 of the principal Act is hereby amended by adding to subsection (1) the following additional proviso: “Provided also that no part of that part of the County of Waiheke which comprised the Waiheke Road District immediately before the constitution of that county shall be declared to be or be included in a special area.”

(3) This section shall be deemed to have come into force on the 1st day of April 1970.

16. Mandatory remission of rates on certain types of land—

(1) Section 146 of the principal Act is hereby amended by inserting, after subsection (1), the following subsections:

“(1A) Without limiting the power of a local authority to remit the payment of a greater proportion of the rates pursuant to subsection (1) of this section, a local authority shall remit half of the payment of any rates, excluding any fees or charges not levied on the basis of rateable value, in respect of the following classes of land in its district, namely:

“(a) Land owned or occupied by or in trust for any local authority and used for any of the following purposes:

“(i) For a public garden, reserve, or children’s playground:

“(ii) For games and sports other than horse racing or trotting:

“(iii) For a public hall, library, athenaeum, museum, art gallery, or other similar institution:

“(iv) For a cemetery or crematorium:

“(v) For a public bath or sanitary convenience:

“(b) Land owned or occupied by or in trust for or under the control of a society incorporated under the Agricultural and Pastoral Societies Act 1908 and used by that society as a showground or place of meeting:

“(c) Land owned or occupied by or in trust for any society or association of persons, whether incorporated or not, and used as a public garden or reserve:

“(d) Land owned or occupied by or in trust for any society or association of persons, whether incorporated or not, and used for games or sports other than horse racing or trotting,—

being, in the case of land referred to in paragraphs (b), (c), and (d) of this subsection, land that is not used for the private pecuniary profit of any members of the society or association.”

(2) Section 146 of the principal Act is hereby further consequentially amended—

(a) By omitting from subsection (2) the words “subsection (1)”, and substituting the words “subsections (1) and (1A)”:

- (b) By omitting from subsection (2) the words “paragraphs (a) to (f) of that subsection”, and substituting the words “paragraphs (a) to (f) of subsection (1) or in subsection (1A)”:
 - (c) By omitting from paragraph (a) of subsection (2) the words “that subsection”, and substituting the words “subsection (1) or in paragraph (a) of subsection (1A)”:
 - (d) By omitting from paragraph (b) of subsection (2) the words “that subsection”, and substituting the words “subsection (1) or paragraphs (b), (c), and (d) of subsection (1A)”:
 - (e) By omitting from paragraph (c) of subsection (2) the words “that subsection”, and substituting the words “subsection (1)”.
- (3) This section shall come into force on the 1st day of April 1971.

17. Adjustment of valuations where ridings revalued on different dates—The principal Act is hereby further amended by inserting in Part IX, after section 160, the following section:

“160A. (1) Where—

“(a) Under section 107 of the Counties Act 1956 the Council of any county in which the system of rating on the unimproved value or capital value is in force makes and levies the general rate separately in each riding of the county; and

“(b) The district valuation roll of the county under the Valuation of Land Act 1951 for the time being current did not take effect on the same date in relation to all the ridings of the county,—

the County Council may apply to the Valuer-General to make an adjusted valuation for the purposes of this Part of this Act of all the rateable property in the several ridings of the county.

“(2) Where application is made under subsection (1) of this section, the provisions of section 158, section 159 (except subsections (1) and (5)), and section 160 (except paragraph (b) of subsection (1)) of this Act, as far as they are applicable and with the necessary modifications, shall apply, as if in those provisions—

“(a) References to a constituent district were references to a riding of the county; and

- “(b) References to a special-purpose authority were references to the County Council; and
- “(c) For the words ‘rates or levies made by or on behalf of the special-purpose authority’ in subsection (7) of section 159 there were substituted the words ‘determining the proportion of the general expenses of the county to be borne by each riding under subsection (2) of section 134 of the Counties Act 1956 in each financial year’:
- “(d) For the words ‘All levies payable to the special-purpose authority by the territorial authorities of the several constituent districts’ in paragraph (a) of subsection (1) of section 160 there were substituted the words ‘The proportions of the general expenses of the county to be borne by the several ridings under subsection (2) of section 134 of the Counties Act 1956.’”

18. Land not rateable—(1) The First Schedule to the principal Act is hereby further amended by adding the following clauses:

“23. Land vested in any Catchment Board or Catchment Commission or the Waikato Valley Authority (other than land permanently used in connection with its administrative offices and the workshops and yards incidental thereto) used for soil conservation and rivers control purposes, being land of which there is no occupier other than the Board or the Commission or the Authority, as the case may be, and from which no revenue is received by the Board or Commission or Authority.

“24. Land vested in the Board of Trustees of the National Art Gallery and Dominion Museum and held by it as the site of any of the institutions maintained by the Board, or in conjunction with any such site.”

(2) The First Schedule to the principal Act (as amended by subsection (1) of this section) is hereby further amended by adding the following clause:

“25. Land vested in any university or constituent college of any university, being a university or constituent college that has been constituted by any Act or Provincial Ordinance, where—

- “(a) The land is occupied by a corporate body under any lease, licence, or other authority granted to it by the university or constituent college for a term of not less than 12 months certain; and

“(b) By the terms of the lease, licence, or other authority the corporate body is required to provide, maintain, and administer on the land a hostel for the accommodation of students attending that university or constituent college.”

(3) The following enactments are hereby consequentially repealed:

(a) Subsection (1) of section 16 of the National Art Gallery and Dominion Museum Act 1930:

(b) Section 100A of the Soil Conservation and Rivers Control Act 1941 (as inserted by section 14 of the Soil Conservation and Rivers Control Amendment Act 1952):

(c) Section 14 of the Soil Conservation and Rivers Control Amendment Act 1952.

(4) Subsection (2) of this section shall be deemed to have come into force on the 1st day of April 1970.

19. Repeal of rating exemption—Section 6 of the Auckland Harbour Board, Devonport Borough Council, and Devonport Domain Board Empowering Act 1918 is hereby repealed.

PART II

PAYMENT OF RATES BY INSTALMENTS

20. New Part IIIA (as to payment of rates by instalments) inserted in principal Act—The principal Act is hereby further amended by inserting, after section 86, the following new Part:

“PART IIIA

“PAYMENT OF RATES BY INSTALMENTS

“86A. **Payment of rates by instalments**—(1) Any local authority may, pursuant to a special order, resolve that all rates to be levied and collected by that local authority, or all rates to be levied and collected by it on land in any defined part of its district, shall be paid in such number of instalments as are specified in the special order, being not fewer than 2 nor more than 6 instalments in each year.

“(2) While any such special order continues in force the rates shall be due and payable at regular intervals throughout each year in accordance with the provisions of this Part of the Act.

“(3) Every special order made under this section shall specify the intervals at which instalments of rates levied by the local authority shall be due and payable, and shall provide that each instalment shall be due and payable on a date to be specified on the rates assessment for that instalment, and also, where it relates to a defined part only of its district, shall specify that part.

“(4) For the purposes of section 64 of this Act, the date endorsed on a rates assessment pursuant to subsection (3) of this section shall be deemed to be the date appointed by the local authority in respect of that instalment.

“(5) The first rates assessment issued in any rating year in accordance with paragraph (b) of section 86c of this Act shall specify, or be accompanied by a statement specifying or enabling the ratepayer to calculate, the total amount of the subsequent instalments of rates for the rating year, and the ratepayer shall be entitled to pay the whole or any part of any such subsequent instalment at any time before the due date thereof. A statement to that effect shall be endorsed on the rates assessment.

“(6) Assessments for such number of instalments, not exceeding 6, as the local authority or an officer authorised by the local authority in that behalf so determines, may be issued at the one time.

“86b. Commencement and duration of instalment rating—Every special order made pursuant to section 86A of this Act shall come into force—

“(a) In the case of a special order made by a local authority other than a Harbour Board, on the 1st day of April next succeeding the expiration of 2 months after the date of the confirmation of the resolution to make the special order:

“(b) In the case of a special order made by a Harbour Board, on the 1st day of October next succeeding the expiration of 2 months after the date of the confirmation of the resolution to make the special order,—

and, subject to any alteration thereof under section 86F of this Act, shall continue in force until the instalment system of rating is abandoned in accordance with the provisions of this Part of the Act.

“86c. Method of assessing instalments—The following provisions shall apply for the purpose of assessing the amount

of each instalment of rates payable in respect of each rateable property during every rating year in which an instalment system adopted in accordance with this Part of this Act is in force, namely:

“(a) In the case of every rates assessment issued before the date of the passing of the resolution making the rates to be levied for that year, and, if the local authority so decides, every rates assessment issued within 2 months after that date, the sum assessed shall be calculated by dividing the sum of all rates levied on the property for the immediately preceding rating year (excluding any additional charges imposed under section 71 of this Act) by the number of instalments to be paid in the current rating year:

“(b) The sum of the rates to be levied for the rating year in accordance with the resolution, less the sum of the instalments for which rates assessments have been issued in accordance with paragraph (a) of this section, shall be apportioned equally or as nearly equally as is possible among the rates assessments issued in respect of the instalment periods which commence after the expiration of the last instalment period for which a rates assessment has been issued under the said paragraph (a).

“86D. **Rateable property not previously on roll**—Where in any rating year—

“(a) Any property is first entered in the valuation roll as rateable property; and

“(b) At the time when a rates assessment is made under paragraph (a) of section 86C of this Act for any instalment of rates for that rating year there is no rateable value of that property on which to assess the amount of that instalment,—

that amount shall be assessed on such basis as the Council, or an officer of the Council authorised by it for the purpose, determines.

“86E. **Where no previous rates assessed, or alteration in services supplied**—Where in any rating year—

“(a) There has been no previous assessment of rates in respect of any property that was rateable property in the immediately preceding rating year; or

“(b) It is necessary to make a change in the basis of assessment of any rateable property by reason of any alteration of or amendment to the valuation roll or a change in the services supplied to the property,—

the amount of every rates assessment issued in respect of the property under paragraph (a) of section 86c of this Act shall be assessed as if the rateable value of the property for the year for which the assessment was made and the services supplied to it in that year had endured during the whole of the immediately preceding rating year.

“86F. **Variation of instalment intervals**—(1) Subject to the provisions of section 86A of this Act, any local authority operating an instalment system for the payment of rates in accordance with the provisions of this Part of this Act may, pursuant to a special order, alter the intervals at which instalments of rates levied and collected by the local authority shall be due and payable.

“(2) Every special order made under subsection (1) of this section shall come into force—

“(a) In the case of a special order made by a local authority other than a Harbour Board, on the 1st day of April next succeeding the date of the confirmation of the resolution to make the special order:

“(b) In the case of a special order made by a Harbour Board, on the 1st day of October next succeeding the date of the confirmation of the resolution to make the special order.

“(3) Where the intervals are altered in accordance with subsection (1) of this section, the provisions of section 86c of this Act shall, with the necessary modifications, apply for the purpose of assessing the amount of every instalment of rates payable in respect of each rateable property for the rating year immediately following the coming into force of the special order, as if the instalment system as so altered had first come into force at the commencement of that rating year.

“86G. **Abandonment of instalment system**—Any local authority which, pursuant to a special order made under section 86A of this Act, is operating an instalment system may abandon that system pursuant to a special order, either generally or with respect to a defined part of its district specified in the last-mentioned special order. Every such last-mentioned special order shall come into force—

“(a) In the case of a special order made by a local authority other than a Harbour Board, on the 31st day of March next succeeding the date of the confirmation of the resolution to make the special order:

“(b) In the case of a special order made by a Harbour Board, on the 30th day of September next succeeding the date of the confirmation of the resolution to make the special order.”

21. Part IIIA of principal Act not to apply to rates payable by instalments under section 66—Section 66 of the principal Act is hereby amended by adding, as subsection (2), the following subsection:

“(2) Nothing in Part IIIA of this Act shall apply with respect to rates required to be paid by instalments pursuant to this section.”

22. Additional charge on unpaid rates—(1) Section 71 of the principal Act is hereby amended by inserting in the proviso to subsection (1), after the words “by instalments”, the words “pursuant to section 66 of this Act”.

(2) Section 71 of the principal Act is hereby further amended by adding to subsection (1) the following additional proviso:

“Provided also that where the rates are required to be paid by instalments pursuant to Part IIIA of this Act, no such additional charge shall be added to any instalment until the expiration of a period fixed in that resolution, being not less than 28 days (or, if there are less than 6 instalments payable in any one rating year, not less than 42 days) after the date on which that instalment is required to be paid.”

23. Form of rates assessment—Form 5 in the Second Schedule to the principal Act is hereby amended by adding the following additional note:

“4*. The last paragraph of this form may be omitted in the case of assessments for instalments issued pursuant to Part IIIA of this Act.

*Not to be printed as part of the form.”

24. Repeals and savings—(1) The following enactments are hereby repealed:

(a) The Dunedin City (Rates by Instalments) Empowering Act 1968:

- (b) The Tawa Borough (Rates by Instalments) Empowering Act 1968:
- (c) The Tawa Borough (Rates by Instalments) Empowering Act 1970.

(2) Every special order made before the passing of this Act under any enactment repealed by subsection (1) of this section providing for the payment of rates by instalments and every assessment of rates made pursuant to any such order before the passing of this Act shall continue to have effect as if it had been made under this Act.

This Act is administered in the Department of Internal Affairs.