



ANALYSIS

Title
1. Short Title

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| 2. Postponement of rates in cases of hardship | |
| 3. Adjustment of valuations of land in constituent districts | |

1972, No. 98

An Act to amend the Rating Act 1967

[20 October 1972]

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 1972, and shall be read together with and deemed part of the Rating Act 1967 (hereinafter referred to as the principal Act).

2. Postponement of rates in cases of hardship—Section 145 of the principal Act is hereby amended by omitting from subsection (1) the words “serious financial”.

3. Adjustment of valuations of land in constituent districts—Section 159 of the principal Act is hereby amended by adding to subsection (3) the following proviso:

“Provided that where—

- “(a) The special-purpose authority is empowered to make and levy any rate on the land value, or to make a levy assessed in whole or in part on the land value; and

“(b) The district valuation rolls for all the constituent districts within the district of the special-purpose authority which were in force immediately before the commencement of the Valuation of Land Amendment Act (No. 2) 1970 have, at the date as at which the certificate is required to be supplied by the Valuer-General, not been revised pursuant to section 10 of the Valuation of Land Act 1951,—the certificate shall show the total amount of the rateable values of all the rateable property in the several constituent districts comprising the district of the special-purpose authority according to the same system of rating, being either the unimproved value (as defined in section 2 of the Valuation of Land Act 1951 immediately before the commencement of the Valuation of Land Amendment Act (No. 2) 1970) in every case or the land value in every case, as the Valuer-General determines. The values shown in that certificate shall, while it remains in force and notwithstanding anything in this Part of this Act, be the adjusted values of all the rateable property in the several constituent districts.”

This Act is administered in the Department of Internal Affairs.
