

## New Zealand.



### ANALYSIS.

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### 1896, No. 5.

AN ACT to authorise Rating on the Unimproved Value of Land. Title.  
[13th August, 1896.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. The Short Title of this Act is "The Rating on Unimproved Value Act, 1896." Subject to the special provisions hereof, this Act shall be read and construed together with "The Rating Act, 1894." Short Title.

2. In this Act, if not inconsistent with the context,— Interpretation.

    "Chairman" means the Chairman of any County Council, Town or Road Board, or other authority having power to levy rates, and includes the Mayor of a borough:

    "District" means any borough or county, and includes any town district or road district within any county wherein "The Counties Act, 1886," is suspended, or the County Council does not levy a general rate:

    "District" also includes any town district for the purpose of making and levying Town Board rates:

    "Gross value" means the capital value of land with all improvements thereon, as assessed by the local authority of the district, the unimproved value of which is rateable under this Act:

“Rateable value” means the unimproved value of land, as herein defined:

“Unimproved value” means the gross value of land, as herein defined, less the value of all improvements thereon:

“Improvements” includes water-races, whether constructed by loan or otherwise, houses and buildings, fencing, planting, draining, clearing from timber, scrub, or fern, laying down in grass or pasture, and any other improvements whatsoever on land, in so far as the benefit thereof is unexhausted at the time of valuation; but does not include reclaiming of land from the sea.

Construction of  
“The Rating Act,  
1894,” for purposes  
of this Act.

3. For the purposes of this Act, section two of “The Rating Act, 1894,” shall be read subject to the amendments following, that is to say:—

- (1.) The definition of the words “rateable property” shall be construed as if the words “without the buildings and improvements thereon” had been enacted therein, in lieu of the words “with the buildings and improvements thereon,” where the latter occur in the said section; and
- (2.) The definition of “rateable value,” except paragraph three thereof, shall be deemed to be repealed.
- (3.) No buildings or improvements on lands held under lease or license for mining purposes or residence or business sites shall be rateable.

Apportionment of  
rates.

4. In all cases where there is more than one occupier of a building, and it is necessary to apportion the amount of rates payable by each occupier, the same shall be determined as follows, that is to say:—

- (1.) The rateable value of the land, and also the annual letting-value of the whole building with the land occupied thereby, shall be first determined;
- (2.) Next, the annual letting-value of each portion of the building which is separately occupied shall be determined; and
- (3.) Then the proportion of the rateable value upon which each occupier shall be rated shall be the sum which bears the same proportion to the rateable value of the land as the annual letting-value of the portion of the building so separately occupied bears to the annual letting-value of the whole building and land.

Ratepayers may by  
vote adopt this Act.

5. (1.) The following proportion of the ratepayers on the roll, that is to say,—

- (a.) Twenty-five per centum of the ratepayers on the roll where the total number on the roll does not exceed one hundred,
- (b.) Twenty per centum where such total number exceeds one hundred but does not exceed three hundred,
- (c.) Fifteen per centum where such total number exceeds three hundred,—

may, by writing under their hands delivered to the Chairman of the district, demand that a proposal to adopt this Act and thereby to rate property upon the basis of the unimproved value be submitted to the ratepayers' vote.

(2.) Thereupon the votes of the ratepayers shall be taken upon such proposal on a day to be fixed by the Chairman, being not less

than twenty-one nor more than twenty-eight clear days after the delivery of such demand, and such day shall be forthwith notified in a newspaper published or circulating in the district: Provided,—

(a.) That such demand shall be deemed to be duly made on the Chairman if the notice containing the same is delivered at the Town Hall or other principal office of the local authority of the district; and,

(b.) That if, within seven days after the delivery of such demand, the Chairman fails to duly fix and notify the day on which the votes of the ratepayers are to be taken, then the votes shall be taken on the twenty-eighth day after the delivery of such demand; and the Clerk of the local authority shall notify the same in manner aforesaid.

(3.) On such day a poll shall be taken in the same manner as is prescribed by "The Local Bodies' Loans Act, 1886," in the case of a proposal to raise a loan in the district.

(4.) Such of the provisions of the aforesaid Act as are necessary for the poll under this Act are hereby incorporated, *mutatis mutandis*, with this Act.

Act incorporated for poll.

6. The voting-papers for the purposes of such poll shall be printed in the following form:—

Form of voting-papers.

"PROPOSAL that 'The Rating on Unimproved Value Act, 1896,' be adopted in the [Name of the district], and that henceforth property be rated upon the basis of the unimproved value thereof.

"1. I vote *for* the above proposal.

"2. I vote *against* the above proposal."

And no such proposal shall be deemed to be carried unless affirmed by a majority of the valid votes recorded, and at least one-third of the ratepayers on the roll record their votes.

7. Within twenty-one days after the result of the poll has been ascertained, the Chairman of the local authority shall cause a notice of the number of votes recorded for and against the proposal, as hereinbefore provided, to be published in the *Gazette*, and also in one or more newspapers circulating in the district; and in such notice he shall declare the proposal to be carried or rejected, as the case may be.

Result of poll to be published.

8. If such adopting proposal is carried, then, from and after the thirty-first day of March succeeding the date of the gazetting of the Chairman's notice of the result of the poll, all rates made and levied by the local authority of the district, or by any other local authority therein, shall be made and levied on the unimproved value under this Act.

If poll carried, rates to be on unimproved value.

9. The adopting proposal may be rescinded in the manner and subject to the conditions, *mutatis mutandis*, by this Act prescribed for the carrying thereof, and for the purposes of the poll the voting-papers shall be printed in the following form:—

How adoption to be rescinded.

"PROPOSAL that the adoption of 'The Rating on Unimproved Value Act, 1896,' in the [Name of the district] be rescinded.

"1. I vote *for* the above proposal.

"2. I vote *against* the above proposal."

And the Chairman shall gazette the result of the poll within the

time and in the manner hereinbefore prescribed in the case of an adopting proposal.

If poll carried, rating on unimproved value to be discontinued.

10. If such rescinding proposal is carried in any district, then, from and after the thirty-first day of March succeeding the date of the gazetting of the Chairman's notice of the result of the poll, rates shall cease to be made and levied on the unimproved value, and shall be made and levied in like manner in all respects as if this Act had not been passed.

Proposal not to be again submitted to ratepayers before three years.

11. With respect to every such proposal as aforesaid, the following provisions shall apply:—

- (1.) If an adopting proposal is carried in any district, no rescinding proposal shall be submitted to the ratepayers therein until the expiration of at least three years from the day when this Act was deemed to be adopted pursuant to such adopting proposal.
- (2.) If a rescinding proposal is carried in any district, no adopting proposal shall be submitted to the ratepayers therein until the expiration of at least three years from the day on which this Act ceased to be adopted pursuant to such rescinding proposal.
- (3.) If either proposal is rejected in any district, such proposal shall not be again submitted to the ratepayers therein until the expiration of at least three years from the date of such rejection.

Valuation-roll of district.

12. As soon as conveniently may be after an adopting proposal is carried in any district, a valuation-roll of the rateable property in the district shall, for the purposes of rating on the unimproved value, be prepared by the local authority in manner provided by "The Rating Act, 1894," in respect of local authorities rating on the capital value:

Rates to be levied on unimproved value of land.

Provided that, instead of setting forth the capital value, the roll and all notices of assessment shall set forth the gross value, the value of improvements, and the unimproved value of all rateable property in the district; and the rates when made and levied shall be made and levied on the unimproved value, in accordance with "The Rating Act, 1894," as amended by this Act.

Objections to assessments under this Act.

13. Any person authorised by "The Rating Act, 1894," to object to the assessment of the capital value may object in a like manner, *mutatis mutandis*, to the assessment of the gross value, or the value of improvements, or the unimproved value, or all or any of them; and such objection shall be heard, *mutatis mutandis*, in the manner provided by "The Rating Act, 1894," for hearing objections to assessments under that Act:

Provided that, if on objection as aforesaid any assessment is reduced, the gross value of the reduced assessment shall be adjusted to equal the value of improvements *plus* the unimproved value.

How contributions of rates to be proportioned.

14. Whenever under any Act any contribution is authorised to be levied upon any local authority in whose district this Act is adopted, and such contribution is to be proportioned to the rateable value of property as defined by "The Rating Act, 1894," then such contribution shall be proportioned to the gross value of the said rateable property as defined by this Act.

15. In all cases where by any Act a limit of rating-power is imposed upon any local authority, and in all cases of special and annually-recurring rates, or of any rates the amount of which is fixed for any definite period of time, the following provisions shall apply for the purposes of rating on the unimproved value under this Act:—

Adjustment of rating-power under Acts 1876 and 1882 to this Act.

- (1.) When such rating-power or rate has reference to the annual value, a rating-power or rate of one shilling in the pound on the annual value shall be deemed to be equivalent to a rating-power or rate of three-farthings in the pound on the gross value, and so on a greater or smaller sum in the like proportion for a greater or smaller rating-power or rate than one shilling in the pound on the annual value.
- (2.) When such rating-power or rate has reference to the capital value, such rating-power or rate shall be deemed to have reference to a rating-power or rate on the gross value.
- (3.) The rates made and levied on the unimproved value under this Act shall be so adjusted as to equal, as nearly as may be, but not to exceed, in their producing-capacity, the rates made and levied on the annual or capital value, as the case may be, under "The Rating Act, 1894."

Provided always that in the case of any fixed rate which forms the whole or any portion of the security of any loan, the following provisions shall apply:—

Proviso where rate is security for a loan.

- (a.) If the Controller and Auditor-General is at any time satisfied that the above-mentioned change in the mode of levying rates will have the effect of diminishing the security for such loan, he may, by order published in the *Gazette*, fix such a rate in accordance with this Act (but irrespective of the aforesaid limit of rating-power) as will, as nearly as may be, produce the same amount as the rate levied before the above-mentioned change was made.
- (b.) The rate fixed by such order shall for all purposes whatsoever be the rate which shall be levied in lieu of the rate which would otherwise be leviable as hereinbefore prescribed.

16. All rates levied on the unimproved value under this Act shall be recoverable under "The Rating Act, 1894," and shall for the purpose of such recovery be deemed to be charged on the gross value, and not on the unimproved value only.

Recovery of rates.

17. If at any time a part of any district wherein rates are levied on the unimproved value is severed from such district, whether for the purpose of forming another local-governing area or of joining one that already exists, it shall be the duty of the local authority of such district to deliver a copy of the valuation-roll of such severed part to the local authority of such new or already existing local-governing area, as the case may be.

Provision for valuation-roll in event of severance of any portion of a district.

18. Subject to the foregoing provisions of this Act, wherever in "The Rating Act, 1894," reference is made to the capital value, such reference shall, in respect of all districts wherein rates are levied on the unimproved value, be construed as referring to the gross value under this Act.

References to capital value in "The Rating Act, 1894."

Rates on mining  
property.

19. In every district in which rates are levied on the unimproved value, this Act shall apply to mining property rateable under "The Gold Duties Abolition and Mining Property Rating Act, 1890," and for such purpose all reference to rateable value as defined by that Act shall have reference to the gross value, and the valuation-roll and assessments shall be prepared accordingly, in manner provided by that Act as amended by this Act.

Rates to which Act  
not to apply.

20. This Act shall not apply to water rates, gas rates, electric-light rates, sewage rates, or hospital and charitable-aid rates.