



## ANALYSIS

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| Title<br>1. Short Title and commencement<br>2. Interpretation<br>3. Non-rateable land liable for special rates<br>4. Territorial authority general rate where ward accounts kept<br>5. Territorial authority may cease to make and levy general rates separately in each ward | 6. Community general rate<br>7. Exercise of rating and levying powers of other authorities<br>8. Changes of rating system in district of local authority<br>9. Valuation rolls<br>10. Rates to be levied in accordance with valuation rolls, etc. |
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1989, No. 38

**An Act to amend the Rating Powers Act 1988**

[6 June 1989]

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

**1. Short Title and commencement**—(1) This Act may be cited as the Rating Powers Amendment Act 1989, and shall be read together with and deemed part of the Rating Powers Act 1988 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of November 1989.

**2. Interpretation**—(1) Section 2 of the principal Act is hereby amended by repealing the definition of the term “borough”.

(2) The said section 2 is hereby further amended by omitting from the definition of the term “community”, the expression “Part II”, and substituting the expression “Part IVB”.

(3) The said section 2 is hereby further amended by omitting from the definition of the term “regional council” the expression “Part II”, and substituting the expression “Part IA”.

(4) The said section 2 is hereby further amended by omitting from the definition of the term “special order” the expression “section 113”, and substituting the expression “section 716B”.

(5) The said section 2 is hereby further amended by repealing the definition of the term "subdivision of a district", and substituting the following definition:

"Subdivision of a district' means a ward of the district of a territorial authority, or a constituency of a region, and includes a community (whether or not it is a ward):".

(6) The said section 2 is hereby further amended by omitting from the definition of the term "ward" the words "or ridings".

**3. Non-rateable land liable for special rates**—Section 8 (3) of the principal Act is hereby amended by omitting the words "or united".

**4. Territorial authority general rate where ward accounts kept**—Section 13 (1) of the principal Act is hereby amended by omitting the expression "Part I", and substituting the expression "Part IIb".

**5. Territorial authority may cease to make and levy general rates separately in each ward**—Section 14 (2) of the principal Act is hereby amended by omitting the expression "section 36", and substituting the expression "section 37zzs".

**6. Community general rate**—Section 15 (2) of the principal Act is hereby amended by omitting the words "district community council or community council, as the case may be", and substituting the words "community board".

**7. Exercise of rating and levying powers of other authorities**—Section 35 (1) of the principal Act is hereby amended by omitting the words ", not being the power to make and levy a general rate".

**8. Changes of rating system in district of local authority**—Section 100 (2) of the principal Act is hereby amended by repealing paragraph (a), and substituting the following paragraph:

"(a) The date on which the new rating system is to come into force, which shall be a date not earlier than the commencement of the financial year immediately preceding the date of the confirmation of the resolution and not later than the commencement of the financial year next following that date of confirmation; and."

**9. Valuation rolls**—Section 105 (3) of the principal Act is hereby amended by omitting the words “31st day of March”, and substituting the words “end of the financial year”.

**10. Rates to be levied in accordance with valuation rolls, etc.**—The principal Act is hereby amended by repealing section 123, and substituting the following section:

“123. (1) Every rate made by a local authority shall be levied in accordance with the values or, where the rate is made on the area system, the areas of properties appearing in the valuation roll, corrected as at the end of the financial year immediately preceding the beginning of the financial year in respect of which the rate is made; and the rate shall not be affected by any alterations in value during the financial year in respect of which the rate is made.

“(2) Where at the end of any financial year the notice required by section 106 of this Act in respect of any land has been received by the local authority or the Valuer-General, but any alterations to the values or areas as a consequence of such notice do not yet appear in the valuation roll, those alterations, if they are made before the making of any rate, shall be deemed to appear in the valuation roll corrected as at the end of the financial year, and rates may be levied on them accordingly.

“(3) Every charge which may, in accordance with this Act, be made in respect of each separately rateable property, shall be levied on each such separately rateable property as identified in the valuation roll corrected as at the end of the financial year immediately preceding the beginning of the financial year in respect of which the charge is made; and no such charge shall be affected by any alteration in the roll during the financial year in respect of which the charge is made or by the fact that the value of any property has been apportioned among 2 or more parts of the property.

“(4) Nothing in subsections (1) to (3) of this section shall prevent—

“(a) The levying of any rate in accordance with an apportionment of the value of the property in accordance with section 120 or section 202 of this Act; or

“(b) The levying of any separate rate or charge for a proportionate part of any year in accordance with section 18 of this Act; or

“(c) The levying of any instalment of rates under section 153(a) of this Act, as assessed in accordance with section 154 or section 155 of this Act.”

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This Act is administered in the Department of Internal Affairs.

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