



## ANALYSIS

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1992, No. 6—*Local*

**An Act to validate the rates of the Tokoroa Borough Council for the year ended with the 31st day of March 1990**  
[1 October 1992]

WHEREAS—

- (a) By special order resolution dated the 30th day of November 1988 and confirmed on the 8th day of February 1989, the Council altered an existing system of differential rating applying to the general rate with effect from the 1st day of April 1989:
- (b) The altered system of differential rating apportioned specified percentages of the total yield of general rates for each year between each of 12 differential categories of property:
- (c) At a meeting held on the 29th day of March 1989, the Council approved estimates for the year ended with the 31st day of March 1990, noted the proposed due dates for the 4 instalments of rates to be levied in that year, and resolved to allow a discount for the payment of rates by a specified date and to add additional charges to instalments outstanding after specified dates:
- (d) Public notice of the Council's intention to make and levy rates and charges for the year ended with the 31st day of March 1990 at a meeting to be held on the 13th day of April 1989, was given in the South Waikato News on the 30th day of March 1989:

- (e) The public notice was given before the relevant provisions of the Rating Powers Act 1988 had come into force, and, in any event, did not in all respects comply with the requirements of section 110 of the Rating Powers Act 1988 in that it did not give notice of the additional charges in terms of section 132 of the Rating Powers Act 1988 intended to be applied in the year ended with the 31st day of March 1990:
- (f) By resolution dated the 13th day of April 1989 (hereinafter referred to as "the resolution"), the Council purported to make and levy rates and charges for the year ended with the 31st day of March 1990:
- (g) Although the public notice had expressed the rates notified and a uniform annual general charge to be inclusive of goods and services tax, the resolution expressed the rates and the uniform annual general charge to be exclusive of goods and services tax:
- (h) Neither the Rating Powers Act 1988 nor the Goods and Services Tax Act 1985 authorise the alteration of the rates in the dollar or the amounts of charges to take account of goods and services tax:
- (i) The resolution purported to make and levy a differential general rate, a uniform annual general charge, and various uniform annual charges and other charges under the authority of repealed provisions of the Local Government Act 1974:
- (j) Some of the uniform annual charges and other charges contained in the resolution were not authorised under provisions of the Rating Powers Act 1988 (or the Local Government Act 1974):
- (k) The Council purported to levy the rates and charges purportedly made by the resolution in 4 instalments:
- (l) On the reverse of each rates assessment purportedly levying the rates, an explanatory statement identified, in respect of 8 of the 12 differential categories for the general rates (namely categories 1, 2, 3, 6, 7, 8, 9, and 10 (Division A)), rates in the dollar which were different from the rates in the dollar specified in the resolution, and, in respect of those categories, the rates in the dollar as purportedly levied by the assessments were further altered by the addition of 10 percent in respect of goods and services tax:

- (m) The explanatory statement on the reverse of each rates assessment identified, as an extraordinary water supply charge, an additional charge of \$4.03 for each water closet after the first:
- (n) This charge, which was levied at an amount further amended to take account of goods and services tax, was not referred to in the resolution and was not authorised by any provision in legislation:
- (o) The rates in the dollar in respect of differential categories 4, 5, 10 (Division B), and 10 (Division C) of the general rate and the amount of each of the charges as purportedly levied by the rates assessments, differed from the rates in the dollar and amounts as specified in the resolution by the addition of 10 percent in respect of goods and services tax:
- (p) The total general rates as purportedly levied on each differential category of properties substantially complied with the proportions specified in the special order altering the system of differential rating with effect on the 1st day of April 1989:
- (q) The rates and charges were not validly made and levied, and were purportedly levied at different rates in the dollar and different amounts from those publicly notified and resolved:
- (r) It is desirable that rates and charges as purportedly levied and collected by the Council in respect of the year ended with the 31st day of March 1990 be validated:
- (s) It is desirable that any rates subsequently made by the Council, in reliance on the rates and charges invalidly made, be validated:

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

**1. Short Title**—This Act may be cited as the Tokoroa Borough Council (Rates Validation) Act 1992.

**2. Interpretation**—In this Act, unless the context otherwise requires,—

“Council” means the Tokoroa Borough Council; and, on and after the 1st day of November 1989, includes the South Waikato District Council:

“Rates and charges” means—

- (a) The general rate on land value at those differential rates in the dollar; and

(b) The uniform annual general charge of the amount; and

(c) The other uniform annual charges and other charges of the amounts—  
appearing on the face of the rates assessments issued by the Council in respect of the district or former district of the Tokoroa Borough during the year ended with the 31st day of March 1990, and as more particularly specified in the Schedule to this Act.

**3. Validating rates**—(1) Notwithstanding anything in the Rating Powers Act 1988 and the Goods and Services Tax Act 1985, the rates and charges are hereby validated and declared to have been lawfully made and levied in respect of the year ended with the 31st day of March 1990.

(2) All actions of the Council in—

(a) Levying and collecting the rates and charges; and

(b) Allowing a discount of 5 percent in respect of early payment; and

(c) Adding additional charges of 10 percent on such parts of the rates and charges as had not been paid to it by the penalty dates specified by the Council—  
are hereby validated and declared to have been lawful.

(3) All money received by the Council in payment of the rates and charges and the additional charges is hereby deemed to have been lawfully paid to and received by the Council.

(4) Such part of the rates and charges and additional charges as has not yet been paid is declared to be lawfully payable to the Council and capable of being collected as if it had always been lawfully payable.

**4. Transitional quarter rates**—(1) To the extent that the validity of any rates levied by the Council under the provisions of Part I of the Local Government Reform (Transitional Provisions) Act 1990 may have been affected by the invalidity of the rates and charges, those rates are hereby validated.

(2) All actions of the Council in—

(a) Levying and collecting any rates to which subsection (1) of this section applies; and

(b) Adding additional charges on such parts of those rates as had not been paid to it by the penalty date specified by the Council—  
are hereby validated and declared to have been lawful.

(3) All money received by the Council in payment of those rates and additional charges is hereby deemed to have been lawfully paid to and received by the Council.

(4) Such part of those rates and additional charges as has not yet been paid is declared to be lawfully payable to the Council and capable of being collected as if it had always been lawfully payable.

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## SCHEDULE

Section 2

### RATES AND CHARGES TO WHICH THIS ACT APPLIES

1. *General rate*—
    - Category 1—3.581 cents in the dollar.
    - Category 2—4.913 cents in the dollar.
    - Category 3—4.595 cents in the dollar.
    - Category 4—4.930 cents in the dollar.
    - Category 5—5.574 cents in the dollar.
    - Category 6—4.477 cents in the dollar.
    - Category 7—1.433 cents in the dollar.
    - Category 8—4.555 cents in the dollar.
    - Category 9—4.099 cents in the dollar.
    - Category 10 (Division A)—1.329 cents in the dollar.
    - Category 10 (Division B)—1.377 cents in the dollar.
    - Category 10 (Division C)—0.688 cents in the dollar.
  2. *Uniform annual general charge*—\$165.00.
  3. *Water supply charges*—
    - Ordinary supply—\$44.28.
    - Extraordinary supply—\$44.28.
    - Additional charge for each additional water closet—\$4.43.
    - Additional extraordinary supply—44.66c per cubic metre of water.
  4. *Sewerage charges*—
    - \$64.92 per single residential unit.
    - \$64.92 per pan for other properties.
    - \$32.46 per urinal.
    - \$32.46 half charge.
  5. *Refuse charges*—
    - Uniform annual charge—\$22.65.
    - Kleensac charge—\$48.48.
  6. *Recreational charge*—\$20.54.
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