



ANALYSIS

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1952, No. 20—*Local*

Title.

AN ACT to empower the Tauranga County Council to reduce the values on which general rates may be made and levied over the whole county.

[22 October 1952

Preamble.

WHEREAS a general revision of values of the Tauranga County became effective for rating purposes on the thirty-first day of March, nineteen hundred and fifty-two: And whereas in the opinion of the Tauranga County Council the rateable values placed on certain farm lands will result in excessively high general rates being made and levied on such lands: And whereas the payment of such general rates will in the opinion of the Council make the farming of such lands uneconomic: And whereas the Council is of the opinion that such lands are not immediately required for subdivision and are being used for purposes of primary production: And whereas it is expedient that the Council be empowered to reduce the rateable values of such lands for the purpose of making and levying general rates over the whole county:

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

1. (1) This Act may be cited as the Tauranga County Council Empowering Act 1952. Short Title and commencement.

(2) This Act shall come into force on the first day of December, nineteen hundred and fifty-two.

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

“ Council ” means the Tauranga County Council:

“ County ” means the Tauranga County:

“ Occupier ” has the same meaning as in the Rating Act 1925:

“ Rateable value ” has the same meaning as in the Rating Act 1925:

“ Special farm land ” means land which for the time being—

(a) Is subject to any general rates made and levied by the Council; and

(b) Is used exclusively or principally for agricultural, horticultural, or pastoral purposes or for the keeping of bees or of poultry or other live stock; and

(c) Is not in the opinion of the Council likely to be required for building purposes within any reasonable period; and

(d) Is shown in the valuation roll for the time being in force as having an area of not less than three acres and an unimproved value of not less than thirty-five pounds per acre:

“ Special farm-land list ” means a special farm-land list made by the Council in accordance with this Act:

“ Valuation roll ” means the valuation roll for the time being in force for the purposes of the Rating Act 1925.

3. (1) At any time after the thirty-first day of March and before the first day of June in each year, the Council may cause a special farm-land list to be made, in the form in the Schedule to this Act, or to the like effect, of all pieces of special farm land in the county which are liable to be rated separately by the Council. Preparation of special farm-land list with special rateable values.

(2) The particulars in the special farm-land list, other than the special rateable value, shall be taken from the valuation roll.

(3) The Council shall determine with respect to every property described in the special farm-land list whether or not the rateable value should be reduced for the purposes of this Act, after taking into consideration all relevant matters, including the following matters, namely:—

(a) Whether the general rates payable by the occupier are excessive or unduly burdensome:

(b) Whether any reduction would be likely to impose an undue burden of rates on the other rate-payers of the county, or any of them:

(c) Any alteration of the rateable value since the valuation roll came into force.

(4) The amount to which the Council determines to reduce the rateable value of any property, or, if it determines not to make any reduction, the existing rateable value, shall be entered in the special farm-land list as the special rateable value of the property.

(5) The Council shall not, for the purposes of this Act, reduce the unimproved value of any special farm land to a sum less than thirty-five pounds an acre.

Deposit of
list for
inspection and
notice
thereof.

4. (1) After the preparation of the special farm-land list as aforesaid, the Council shall deposit the list or a true copy thereof for a period of not less than twenty-one days at the office of the Magistrate's Court at Tauranga for inspection without fee, and shall, forthwith after such deposit, cause public notice to be given, at least twice in a daily newspaper circulating in the county, of the deposit of the list for inspection as aforesaid, and of the right of objection conferred by section five of this Act and the time allowed by that section for the lodging of objections, and of the day and place for the hearing of objections and the revision of the list by a Magistrate.

(2) If within the time so allowed for the lodging of objections no objection is lodged, the list shall be signed by two members of the Council, and shall be the special farm-land list for the county for the year ending on the thirty-first day of March next following the signing of the list.

5. (1) Any person who considers himself aggrieved by reason of the insertion or incorrectness of any matter in the list so deposited, or of the omission of any matter therefrom, or of the inconsistency or unfairness of any special rateable value entered therein in relation to any other special rateable value entered therein, may object by lodging with the Registrar of the Magistrate's Court at Tauranga, not later than three clear days before the date fixed for the hearing of objections, or within such further time as a Magistrate may in his discretion allow, an objection in writing under his hand or under the hand of his solicitor or duly authorized agent. A copy of any such objection shall immediately thereafter be lodged with or sent by registered letter to the Clerk of the county.

Objections to list and revision thereof.

(2) On the day fixed for hearing objections, or on any day to which the hearing may from time to time be adjourned, a Magistrate shall hear and determine all objections lodged under this section, and may alter the special farm-land list in respect of anything objected to by correcting any special rateable value therein, or by inserting any matter therein or erasing any matter therefrom, which it is proved to his satisfaction ought to be altered, inserted, or erased, as the case may be.

(3) The Magistrate shall have power to determine whether any property is special farm land within the meaning of this Act.

(4) Any determination of the Magistrate under this section shall be final and binding on all parties.

(5) When all the objections have been disposed of, the Magistrate shall initial the alterations, insertions, and erasures (if any) made in the special farm-land list, and shall sign the list, and it shall be the special farm-land list for the county for the year ending on the thirty-first day of March next following the signing of the list.

(6) For the purposes of this section the Magistrate shall have all the powers to summon witnesses and examine them on oath, and to compel their attendance and the answering of questions and the production of papers, and all other powers in respect of the hearing of matters before him, including the power to award costs in his discretion, that may be exercised by a Magistrate's Court in its ordinary civil jurisdiction.

Special farm-land list to be evidence, and to be open for inspection.

6. (1) The special farm-land list so signed by two members of the Council or, as the case may be, by the Magistrate, shall be conclusive evidence of the contents thereof and that it has been made in accordance with this Act.

(2) A copy of the special farm-land list shall be kept in the public office of the Council, and shall at all times be open to public inspection, without fee, during office hours.

Special farm-land list to be part of valuation roll for rating purposes.

7. The special farm-land list made under this Act shall be deemed to be part of the valuation roll; and all general rates becoming payable to the Council while the special farm-land list is in force in respect of any property described in such list, whether levied before or after the coming into force of the list, shall be assessed on or by reference to the special rateable value of such property as appearing in the special farm-land list.

Special provision in respect of general rates levied for year ending 31 March 1953.

8. In order to give effect to the intention of this Act, in respect of general rates levied by the Council for the year ending on the thirty-first day of March, nineteen hundred and fifty-three, the following provisions shall apply, namely:—

- (a) The time allowed for the preparation of the special farm-land list under subsection one of section three of this Act shall be extended to the thirty-first day of December, nineteen hundred and fifty-two:
- (b) The determinations of the Council pursuant to subsection three of section three of this Act, or, as the case may be, the determinations of the Magistrate pursuant to section five of this Act, shall apply in all respects as if the special farm-land list had been prepared before the making and levying of general rates for the year ending on the thirty-first day of March, nineteen hundred and fifty-three, and the Council shall have power to refund to any occupier whose name appears in the special farm-land list any amount paid by him in excess of the amount properly payable for the aforesaid year in respect of any property described in the special farm-land list:

