

New Zealand.



ANALYSIS.

Title.

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| <ul style="list-style-type: none"> 1. Short Title. 2. Special rateable value of any property not to exceed its ordinary rateable value Commencement. 3. Provision for refunds where rates overpaid under principal Act. Commencement. | <ul style="list-style-type: none"> 4. Where property outside borough, principal Act to apply to borough rates only. 5. Special rateable value not to be determined for any land that becomes urban farm land while roll in force. |
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1935, No. 16.

AN ACT to amend the Urban Farm Land Rating Act, 1932. Title.
[24th October, 1935.]

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

1. This Act may be cited as the Urban Farm Land Rating Amendment Act, 1935, and shall be read together with and deemed part of the Urban Farm Land Rating Act, 1932 (hereinafter referred to as the principal Act). Short Title.

2. (1) If at any time the ordinary rateable value of any urban farm land is reduced to an amount less than the special rateable value of that land, as appearing in the farm-land roll or in the valuation roll, as the case may be, of any borough, the farm-land roll or the valuation roll, as the case may be, shall be amended by reducing the special rateable value to the ordinary rateable value. Such reduction shall be effected by an entry in the farm-land roll or the valuation roll, as the case may be, and Special rateable value of any property not to exceed its ordinary rateable value.

every such entry shall be initialled by two members of the Council.

(2) Any reduction in the special rateable value of any property made pursuant to this section shall be deemed to have taken effect on the day on which the special rateable value or the reduction in the ordinary rateable value took effect, whichever is the later.

Commencement.

(3) This section shall be deemed to have come into force at the passing of the principal Act.

Provision for refunds where rates overpaid under principal Act.

3. (1) If in respect of any property for which a special rateable value is in force under the principal Act rates are paid for any period to a Council or other rating authority in excess of the amount of rates payable for that period in accordance with the principal Act, the Council or other rating authority shall at its option either refund the amount overpaid to the person who paid the rates or credit the amount in or towards payment of rates or other moneys payable or thereafter to become payable to it by that person in respect of the same or any other property.

Commencement.

(2) This section shall be deemed to have come into force at the passing of the principal Act.

Where property outside borough, principal Act to apply to borough rates only.

4. Where any property which is included in the farm-land roll of a borough or in respect of which an entry of a special rateable value has been made in the valuation roll of a borough pursuant to the principal Act is situated outside the borough, section sixteen or section twenty-four, as the case may be, of the principal Act shall not apply with respect to the assessment of any rates in respect of that property except rates made by the Council.

Special rateable value not to be determined for any land that becomes urban farm land while roll in force.

5. Section nineteen of the principal Act is hereby amended by adding to subsection one the following proviso:—

“ Provided that if any land that is less than three acres in area and that is liable to be rated by any Borough Council becomes urban farm land at any time while a farm-land roll is in force for the borough, a special rateable value shall not be determined in respect of that land at any time while the farm-land roll remains in force.”