



ANALYSIS

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1957, No. 17

An Act to provide for an equitable adjustment of valuations of land for rating and other purposes where several constituent districts of a local authority constituted for special purposes have been valued at different dates

[4 October 1957]

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

1. Short Title—This Act may be cited as the Valuation Equalisation Act 1957.

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

“Adjusted value” means the adjusted total value of all the rateable property in any constituent district made by the Valuer-General under this Act; and the term “adjusted valuation” has a corresponding meaning:

“Constituent district” means so much of any city, borough, county, town district, or road district as is included in the district of a special purpose authority:

“Local governing authority” means a City Council, Borough Council, County Council, Town Council, or Road Board; and includes any Commissioner appointed under any Act and having the functions of any such Council or Board:

“Special purpose authority” means a local authority or public body constituted under any Act for any special purpose the district of which comprises the districts or parts of the districts of two or more local governing authorities.

3. Adjustment of valuations of land in constituent districts—(1) Where—

- (a) Any special purpose authority is by any Act empowered to make and levy any rate on the unimproved value or capital value over rateable property in two or more constituent districts within its district, or to make a levy on the local governing authorities of two or more constituent districts within its district (being a levy assessed in whole or in part on the unimproved value or capital value of rateable property in those constituent districts); and
- (b) The valuation rolls under the Valuation of Land Act 1951 for all such constituent districts for the time being current did not all take effect on the same date,—

the special purpose authority may of its own motion, and shall if so requested by the local governing authority of any constituent district within the district of the special purpose authority, apply to the Valuer-General to make an adjusted valuation for the purposes of this Act of all the rateable property in the several constituent districts comprising the district of the special purpose authority.

(2) Every such application to the Valuer-General shall be made not later than the fifteenth day of March in any year, or within such further time as the Valuer-General, in his discretion, may allow in any special case.

(3) On receipt of any application under this section, the Valuer-General shall, by the fifteenth day of May, or as soon thereafter as may be, or, in any case where the Valuer-General has accepted an application made after the fifteenth day of March in any year, within two months after the receipt by him of that application, or as soon thereafter as may be, supply to the special purpose authority a certificate specifying the total amount of the rateable values on the unimproved value or capital value (according to the system of rating in force in the district of the special purpose authority or, as the case may be, according to the values on which levies made by the special purpose authority are assessed),

calculated as at a date determined by the Valuer-General (being the date on which the valuation roll of one of those constituent districts took effect), of all the rateable property in each constituent district comprising the district of the special purpose authority.

(4) Where the valuation roll of any constituent district took effect more than five years before the first day of April following the date on which application was made under this section to the Valuer-General, then, notwithstanding anything in subsection three of this section, the Valuer-General, if he considers that in the circumstances it is impracticable to make an adjusted valuation, may defer the making of the adjusted valuation until a new valuation roll for that constituent district takes effect.

(5) The special purpose authority shall supply to the local governing authority of each constituent district a copy of the certificate by the Valuer-General under this section.

(6) The several amounts specified in a certificate by the Valuer-General under this section shall for the purposes of this Act be deemed to be the adjusted values of all the rateable property in the several constituent districts comprising the district of the special purpose authority.

(7) Every certificate by the Valuer-General under this section shall have effect for the purposes of rates or levies made by or on behalf of the special purpose authority after the thirty-first day of March in the year in which the certificate is given, and until—

- (a) It is superseded by a certificate issued under this section by the Valuer-General on a subsequent application; or
- (b) A subsequent revaluation is made by the Valuer-General of any of the constituent districts; or
- (c) Where the boundaries of any of the constituent districts are altered after the date of the issue of that certificate, the thirty-first day of March following the date of that alteration,—

whichever event first occurs.

(8) The decision of the Valuer-General on any application under this section shall be final.

(9) There shall be payable to the Valuer-General by the special purpose authority in respect of any application under this section such fee as the Valuer-General fixes in each case.

4. Adjustment of levies and rates—(1) So long as any certificate by the Valuer-General issued under section three of this Act remains in force, then, notwithstanding anything in any other Act,—

(a) All levies payable to the special purpose authority by the local governing authorities of the several constituent districts shall, so far as they are assessed on the unimproved value or capital value of the rateable property in the constituent districts, be apportioned in proportion to the adjusted values of all the rateable property in the several constituent districts:

(b) The amount of every rate on the unimproved value or capital value made by or on behalf of the special purpose authority on rateable property in each constituent district or part thereof, or (where the rate is made on a graduated scale according to a classification of the land) on any class of land within that constituent district, shall be so calculated that the amount derivable from the rate shall be equal to the amount derivable from the rate that would have been required to be made if—

(i) The total rateable value of the rateable property in each constituent district had been equal to the adjusted value of all the rateable property in that constituent district; and

(ii) In the case of a rate made on rateable property in part of a constituent district or on any class of land within a constituent district, the total rateable value of the rateable property in that part or, as the case may be, of that class of land had been increased or reduced by the proportion which the adjusted value of all the rateable property in the constituent district bears to the total rateable value of all the rateable property in that district as shown on the valuation roll for the time being current:

Provided that the total amount derivable from all the rates as so calculated shall not exceed the amount derivable from the maximum rate that could have been made on the rateable values, as shown on the valuation rolls for the time being current, of all the property liable to be rated.

(2) The maximum rate prescribed by any Act shall not be deemed to be exceeded in the case of any rate calculated in accordance with the provisions of paragraph (b) of subsection one of this section.