



ANALYSIS

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1965, No. 64

An Act to amend the Valuation of Land Act 1951

[22 October 1965]

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 of Land Amendment Act 1965, and shall be read together with and deemed part of the Valuation of Land Act 1951 (hereinafter referred to as the principal Act).

2. Rates-postponement values—The principal Act is hereby amended by inserting, after section 25, the following heading and section:

“Rates-postponement Values

“25A. (1) The Valuer-General shall from time to time determine the rates-postponement value of the following classes of land:

“(a) Land that is residential property within the meaning of section 2 of the Rating Amendment Act 1965 and is referred to in a list sent to the Valuer-General pursuant to section 6 of that Act:

“(b) Land that is farm land within the meaning of section 22 of that Act and is referred to in a list sent to the Valuer-General pursuant to section 6 of that Act, as applied to farm land by section 28 of that Act.

“(2) The Valuer-General may also from time to time determine the rates-postponement value of any other land, but that value shall not be entered on the district valuation roll and shall have no effect for any purpose for which a valuation appearing on that roll may be used pursuant to this Act or any other enactment.

“(3) The rates-postponement value of any land shall be determined by the Valuer-General under this section upon the assumption—

“(a) In the case of land to which paragraph (a) of subsection (1) of this section applies, that—

“(i) The actual use to which the land is being put for the time being is a permitted predominant use in an operative district scheme within the meaning of the Town and Country Planning Act 1953 (whether or not such a scheme is for the time being in force for the area in which the land is situated); and

“(ii) That use will be continued for the purposes specified in that paragraph; and

“(iii) The improvements on the land will be continued and maintained or replaced in order to enable the land to continue to be so used:

“(b) In the case of land to which paragraph (b) of subsection (1) of this section applies, that the rates-postponement value does not include any potential value that at the date of valuation the land may have for subdivision for building purposes or for commercial or industrial use.

“(4) The provisions of sections 18 to 25 of this Act, as far as they are applicable and with the necessary modifications, shall apply with respect to the notification of, and objection to, any rates-postponement values determined under this section.

“(5) No objection to any rates-postponement value determined under this section shall be upheld except to the extent that the objector proves—

“(a) In the case of land to which paragraph (a) of subsection (1) of this section applies, that the rates-postponement value of the land does not preserve uniformity with existing roll values of comparable parcels of land in areas zoned exclusively or principally for residential purposes under an operative district scheme within the meaning of the Town and Country Planning Act 1953 or which are likely to be so zoned if there were such a scheme:

“(b) In the case of land to which paragraph (b) of that subsection applies, that the rates-postponement value of the land does not preserve uniformity with comparable parcels of farm land that have no potential value for subdivision for building purposes or for commercial or industrial use.

“(6) Where, pursuant to section 17 of the Rating Amendment Act 1965, or pursuant to that section as applied to farm land by section 28 of that Act, notice is received by the Valuer-General that a decision of the local authority granting an application for postponement of payment of rates has ceased to have effect, the Valuer-General shall amend the district valuation roll by omitting the particulars therein relating to the rates-postponement value of the land to which the notice relates.”

3. Special rateable values of industrial or commercial land in residential or rural areas—The principal Act is hereby further amended by inserting, after section 25A (as inserted by section 2 of this Act), the following section:

“Special Rateable Values of Industrial or Commercial Land in Residential or Rural Areas

“25B. (1) The Valuer-General shall from time to time determine the special rateable value of land that—

“(a) Is situated in a district where the system of rating on the capital value or unimproved value is in force; and

“(b) Is used exclusively or principally for commercial or industrial purposes; and

“(c) Is situated in an area that is zoned exclusively or principally for residential or rural purposes under an operative district scheme within the meaning of the Town and Country Planning Act 1953,

or, where there is no such scheme, in an area that in the opinion of the Valuer-General would be so zoned if there were such a scheme.

“(2) The special rateable value of any land shall be determined by the Valuer-General under this section upon the assumption that—

“(a) The actual use to which the land is being put for the time being is a permitted predominant use in an operative district scheme within the meaning of the Town and Country Planning Act 1953 (whether or not such a scheme is for the time being in force for the area in which the land is situated); and

“(b) That use will be continued for the purposes specified in subsection (1) of this section; and

“(c) The improvements on the land will be continued and maintained or replaced in order to enable the land to continue to be so used.

“(3) The provisions of sections 18 to 25 of this Act, as far as they are applicable and with the necessary modifications, shall apply with respect to the notification of, and objection to, any special rateable values determined under this section.

“(4) No objection to any special rateable value determined under this section shall be upheld except to the extent that the objector proves that the special rateable value of the land does not preserve uniformity with existing roll values of comparable parcels of land in areas zoned exclusively or principally for commercial or industrial purposes under an operative district scheme within the meaning of the Town and Country Planning Act 1953 or which are likely to be so zoned if there were such a scheme.”

4. Consequential amendments—The principal Act is hereby consequentially further amended in the manner indicated in the Schedule to this Act.

5. Valuation roll supplied to local authorities—Section 28 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsections:

“(1) In the case of each district the district valuation roll, so long as it continues in force, shall be the roll from which the valuation roll of every local authority rating on the capital or unimproved value shall be framed; and for

that purpose the Valuer-General, at the request of each such local authority and upon receiving from it an accurate description of the boundaries of its rating district and a list of the rateable property within that district and all the property in that district in respect of which the local authority receives grants from the Crown in lieu of rates, shall, in the prescribed manner and form, compile from the district valuation roll and supply to the local authority a valuation roll of all rateable property in the district and of property in the district in respect of which the local authority receives grants from the Crown in lieu of rates.

“(1A) The local authority of each such district shall from time to time, on the request of the Valuer-General, supply to the Valuer-General a list of all the rateable property in the district and all the property in the district in respect of which the local authority is in receipt of grants from the Crown in lieu of rates.”

6. Levying rates on proportionate part of valuations on valuation roll—Section 30 of the principal Act is hereby amended by repealing subsection (2), and substituting the following subsection:

“(2) If any local authority which passes a resolution under subsection (1) of this section levies rates on its own account on any land in respect of which a special rateable value is in force under section 25B of this Act or under the Urban Farm Land Rating Act 1932 or in respect of which a rates-postponement value is in force pursuant to Part I or Part II of the Rating Amendment Act 1965, the resolution, whether so expressed therein or not, shall apply to those special rateable values or rates-postponement values, as the case may be, in the same manner in all respects as it applies to the valuations of other land appearing in the valuation roll.”

7. Valuations for estate duty, gift duty, or stamp duty—(1) Section 32 of the principal Act is hereby amended by repealing subsection (2).

(2) Section 60 of the Stamp Duties Act 1954 is hereby amended by inserting in subsection (3), after the words “special valuation”, the words “made at the request to the Commissioner or a District Commissioner of the persons liable to stamp duty on the instrument”.

(3) Section 75 of the Estate and Gift Duties Act 1955 is hereby amended by inserting in subsection (6), after the

words "pursuant to this section", the words "at the request of the administrator or the donor".

8. Property where grants received in lieu of rates to be included with rateable property in certain cases—The principal Act is hereby further amended by inserting, after section 47, the following section:

"47A. (1) Where under any Act the Valuer-General is required to compile or calculate or adjust the rateable capital values or the rateable unimproved values, or both, of all the rateable property in any district or area, he shall make his compilation or calculation or adjustment upon the basis that the rateable property within the district or area includes property in respect of which the local authority for the district is in receipt of grants from the Crown in lieu of rates.

"(2) Where in any such case the system of rating on the annual value is in force in the district or area, the local authority shall from time to time, on the request of the Valuer-General, supply to the Valuer-General a list of all the rateable property in the district or area and of all property in the district or area in respect of which the local authority is in receipt of grants from the Crown in lieu of rates."

SCHEDULE

Section 4

AMENDMENTS OF PRINCIPAL ACT

Section Amended	Amendment
Section 2	<p>By inserting, after the definition of the term "owner", the following definitions:</p> <p>"Rates-postponement value', in relation to any land, means the rates-postponement value of the land determined under section 25A of this Act:</p> <p>"Special rateable value', in relation to any land, means the special rateable value of the land determined under section 25B of this Act:".</p>
Section 8	<p>By inserting, after paragraph (f), the following paragraph:</p> <p>"(ff) Where applicable, the special rateable value or the rates-postponement value of the land:".</p>
Section 11	<p>By inserting, after the words "value of improvements", the words "and, where applicable, the special rateable value or the rates-postponement value".</p>
Section 22	<p>By inserting, after the words "value of improvements", the words "and, where applicable, the special rateable value or the rates-postponement value".</p>
Section 37	<p>By inserting, after the words "the unimproved value", the words "and, where applicable, the special rateable value or the rates-postponement value".</p> <p>By inserting, after the words "revised unimproved value", the words "and the revised special rateable value or the revised rates-postponement value".</p> <p>By inserting, after the words "original value of improvements", the words "and to the original special rateable value or the original rates-postponement value".</p>

This Act is administered in the Valuation Department.