



ANALYSIS

Title
1. Short Title
2. Meaning of "land"

3. Special rateable values of industrial
or commercial land in residential
or rural areas

1967, No. 121

An Act to amend the Valuation of Land Act 1951

[23 November 1967

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 1967, and shall be read together with and deemed part of the Valuation of Land Act 1951 (hereinafter referred to as the principal Act).

2. Meaning of "land"—(1) Section 2 of the principal Act is hereby amended by repealing the proviso to the definition of the term "land", and substituting the following proviso:

"Provided that—

"(a) The value of any trees that have been planted (other than fruit trees or live hedges) and the value of any trees that have been preserved for shelter or ornamental purposes shall not be included in any valuation appearing in a valuation roll supplied to a local authority pursuant to section 28 hereof:

“(b) The value of any minerals (as defined in the Rating Act 1967) shall not be included in any valuation roll supplied to a local authority pursuant to section 28 hereof, unless the owner or the occupier (as defined in that Act) of the land is receiving a benefit from the sale or use or working or extraction of those minerals:”.

(2) This section shall come into force on the first day of April, nineteen hundred and sixty-eight.

3. Special rateable values of industrial or commercial land in residential or rural areas—(1) The principal Act is hereby amended by repealing section 25B and the heading thereto (as inserted by section 3 of the Valuation of Land Amendment Act 1965), and substituting the following heading and 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 situated in an area that is zoned exclusively or principally for residential or rural purposes under an operative, proposed, or draft district scheme within the meaning of the Town and Country Planning Act 1953; and
- “(c) Is used exclusively or principally for commercial or industrial purposes, being a use which under that scheme is neither a predominant use nor a permitted conditional use in the area so zoned.

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

“(b) That the use will be continued for the purposes specified in paragraph (c) of 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) Notwithstanding anything in subsection (1) of this section, no such special rateable value shall be determined by the Valuer-General unless in his opinion the amount of such value exceeds the capital value or the unimproved value of the land, as the case may be.

“(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 special rateable values determined under this section.

“(5) No objection to the amount of 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 the district scheme within the meaning of the Town and Country Planning Act 1953 for the district in which the land is situated.”

(2) Section 3 of the Valuation of Land Amendment Act 1965 is hereby consequentially repealed.

This Act is administered in the Valuation Department.
