



ANALYSIS

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1989, No. 41

An Act to amend the Valuation of Land Act 1951

[6 June 1989

BE IT ENACTED by the Parliament of New Zealand as follows:

1. Short Title and commencement—(1) This Act may be cited as the Valuation of Land Amendment Act 1989, and shall be read together with and deemed part of the Valuation of Land Act 1951 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of November 1989.

2. Relating back of valuation made to remedy omission—Section 13 of the principal Act (as substituted by section 19 of the Valuation of Land Amendment Act 1988) is hereby amended by omitting the words “31st day of March immediately”, and substituting the words “end of the financial year immediately”.

3. Special provisions as to rates-postponement values and special rateable values—(1) The principal Act is hereby amended by repealing section 25G (as inserted by section 17 of the Valuation of Land Amendment Act 1988) and the heading above that section, and substituting the following heading and section:

“Special Provisions as to Rates-Postponement Values and Special Rateable Values

“25C. (1) Rates-postponement values and special rateable values as determined under sections 25A to 25F of this Act shall be deemed to be entered in the valuation roll on such date as the Valuer-General or the Valuer, as the case may be, determines, being not earlier than the end of the financial year immediately preceding the date when it is actually made and assessed:

“Provided that where any rates-postponement value or special rateable value is made on the application of the owner or occupier to the territorial authority following a revaluation of the district made in the last month of any financial year and that application is made not later than the end of the first month in the next financial year, the rates-postponement value or special rateable value shall be deemed to be entered in the valuation roll on the last day of the previous financial year, whether or not the rates-postponement value or special rateable value has actually been determined and entered on or before that date or is not determined and entered until after that date.

“(2) Where any land the rates-postponement value or special rateable value of which has been determined under sections 25A to 25F of this Act ceases to be used for the purpose authorising the determination of that rates-postponement value or special rateable value,—

“(a) The person by whom the rates are being paid shall forthwith after the land ceases to be so used give notice in writing to the Valuer-General or the Valuer, as the case may be, that the land has ceased to be so used; and

“(b) The rates-postponement value or special rateable value shall,—

“(i) If rates for the rating year current on the date when the land ceased to be so used have not been made and levied, be deemed to have been removed from the valuation roll on the last day of the financial year immediately preceding the date when the land ceased to be so used:

“(ii) If rates for that rating year have been made and levied, be deemed to be removed from the valuation roll on the last day of the financial year next succeeding the date when the land ceased to be so used.

“(3) Where—

“(a) The Valuer-General or the Valuer, as the case may be, refuses an application to determine the rates-postponement value or special rateable value under any of the provisions of sections 25A to 25F of this Act; or

“(b) A rates-postponement value or special rateable value is removed from the valuation roll,—

notice in writing of that refusal or removal from the roll shall be given by the Valuer-General or the Valuer, as the case may be, and to the owner and the occupier of the land, and the principal administrative officer of the local authority or the owner or occupier of the land may lodge an objection against that refusal or removal and the objection shall be received, considered, and referred to the Land Valuation Tribunal for determination under sections 20 and 21 of this Act, and those sections and sections 22 to 25 of this Act shall apply accordingly.”

(2) Section 17 of the Valuation of Land Amendment Act 1988 is hereby consequentially repealed.

4. Provisions as to valuation rolls supplied to local authorities—Section 29 (b) of the principal Act is hereby amended by omitting the words “31st day of March”, and substituting the words “end of the financial year”.

5. New valuation on request—Section 41 (6) of the principal Act is hereby amended by omitting from subsection (6) the words “31st day of March on or next succeeding the date on”, and substituting the words “last day of the financial year in”.

This Act is administered in the Valuation Department.
