



## ANALYSIS

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 general rate

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 1965, No. 14—*Local*

**An Act to empower the Waikohu County Council to make and levy a differential general rate within the County of Waikohu**  
 [24 September 1965]

WHEREAS in the opinion of the Waikohu County Council it is equitable and expedient that the Council be empowered to make and levy a differential general rate within the county:

BE IT THEREFORE 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 Waikohu County Council Empowering Act 1965.

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

“Council” means the Waikohu County Council:

“County” means the County of Waikohu:

“Differential rating area” means such portion of the county as the Council has accurately defined by boundaries and declared by special order to be a differential rating area for the purposes of making and levying any general rate:

“Differential general rate” means a general rate on all rateable property within a differential rating area:

“General rate” means a general rate made and levied in accordance with the provisions of the Rating Act 1925 and the Counties Act 1956:

“Rateable property” and “rateable value” have the meanings ascribed to these terms by section 2 of the Rating Act 1925.

**3. Council may levy a differential general rate—**Notwithstanding anything to the contrary contained in the Rating Act 1925 or in the Counties Act 1956,—

(a) The Council shall have the power at any time by special order to declare that for the purposes of making and levying any general rate within the county (but not otherwise) the county shall be divided into such differential rating areas as the Council shall in such special order prescribe:

Provided that where the Council proposes to exercise that power a poll of the ratepayers within the county shall be taken on the proposal to divide the county into differential rating areas where not less than five per cent of the ratepayers within the county, by writing under their hands delivered or sent by post to the Council and received at the offices of the Council not later than the day before the date fixed for the confirmation of the resolution to divide the county into differential rating areas, demand that a poll of the ratepayers within the county be taken on the proposal; and the county shall not be divided into differential rating areas unless a majority of the valid votes recorded at the poll are in favour of the proposal:

(b) Whenever and for so long as the county shall be divided into differential rating areas the Council shall, in lieu of making and levying a general rate over the county as a whole as required by subsection (1) of section 106 of the Counties Act 1956, make and levy a differential general rate over each differential rating area at such differing amounts in the pound of rateable value over each differential rating area as the Council shall by resolution fix and determine in each rating year:

Provided that the total amount of all differential general rates made and levied by the Council within the county in any one rating year shall not exceed the amount of the maximum general rate permitted by subsection (2) of section 105 of the Counties Act 1956 to be made and levied within the county:

- (c) Save as otherwise by this section expressly provided, any differential general rate shall be made and levied and the proceeds thereof applied by the Council in the like manner *mutatis mutandis* as if it were a general rate made and levied by the Council in accordance with the provisions of sections 105 and 106 of the Counties Act 1956; and the Council shall have the like powers in relation thereto as are conferred upon the Council by the Rating Act 1925 and the Counties Act 1956 in relation to the making and levying of a general rate and the application of the proceeds thereof:
- (d) The Council shall have power at any time by special order to declare that any division of the county into differential rating areas shall be varied in any manner or shall be wholly revoked as from any specified date:

Provided that where the Council proposes to exercise that power a poll of the ratepayers within the county shall be taken on the proposal to vary or revoke any division of the county into differential rating areas where not less than five per cent of the ratepayers within the county, by writing under their hands delivered or sent by post to the Council and received at the offices of the Council not later than the day before the date fixed for the confirmation of the resolution to vary or revoke any division of the county into differential rating areas demand that a poll of the ratepayers within the county be taken on the proposal; and the division of the county into differential rating areas shall not be varied or revoked unless a majority of the valid votes recorded at the poll are in favour of the proposal.

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