



## ANALYSIS

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1985, No. 8—*Local***An Act to provide for certain matters in connection with the farm-land roll of the City of Waitemata**

[14 December 1985]

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 Waitemata City Council (Farm Land) Act 1985.

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

“Council” means the Waitemata City Council:

“Subdivision” has the meaning ascribed to that term by section 271 of the Local Government Act 1974; and, notwithstanding the proviso to subsection (1) of the said section 271, includes any severance occurring on the exercise of the powers of taking or acquiring contained in Part II of the Public Works Act 1981; and “subdivide” has a corresponding meaning:

“Tribunal” means the Land Valuation Tribunal established under the Land Valuation Proceedings Act 1948:

“Urban farm land” means farm land, whether situated in an urban district or not, which for the time being—

(a) Is subject to any general, special, or separate rates made and levied by the Council; and

(b) Is not, in the opinion of the Council or the Tribunal dealing with any application or objection under this Act, fit for subdivision for building purposes, or is not likely, in such opinion, to be required for building purposes within a period of 5 years after the date on which that opinion is expressed.

**3. Provisions as to subdivision of land on farm-land roll—**(1) Notwithstanding the provisions of sections 135 and 142 of the Rating Act 1967—

(a) Where, since the 1st day of April 1984, a property included in the farm-land roll established as at the 1st day of April 1984 has been subdivided, of which subdivision the Valuer-General under section 48 of the Rating Act 1967 has duly notified the Council but which property remains qualified as urban farm land in all or some parts of such subdivision, the Council shall in respect of each part which remains urban farm land consider and determine whether or not the rateable value of such part or parts should be reduced for the purposes of Part VI of the Rating Act 1967:

(b) Where, under circumstances similar to those set forth in paragraph (a) of this subsection, some of the land ceases to be urban farm land, the Council shall remove from the farm-land roll such part or parts of the said land which ceases to be urban farm land and the same shall be rated for rating purposes on the land value ascribed by the Valuer-General.

(2) In so considering and determining whether there should be any reduction in the rateable value the Council shall have regard to section 120 (4) of the Rating Act 1967.

(3) The amount to which the Council so determines to reduce the rateable value of such part or parts of the property, or, if it determines not to make any reduction, the existing rateable value of such part or parts, shall be entered in the farm-land roll as the special rateable value of such part or parts of the property so that the total special rateable value of all of such parts shall replace the existing special rateable value originally fixed for the whole of such land for the purposes of the said farm-land roll.

(4) The Council shall enter and include in the said farm-land roll such part or parts of the said subdivided property in respect of which a special rateable value has been determined by the Council under the provisions of this Act and such entry or

entries shall thereupon be deemed to form part of the said farm-land roll on and after the 1st day of April next following that determination.

(5) Notwithstanding anything in subsection (4) of this section—

(a) Where any such subdivision took place in the period commencing on the 1st day of April 1984 and ending with the 31st day of March 1985, the Council shall enter and include in the said farm-land roll such part or parts of the said subdivided property in respect of which a special rateable value has been determined by the Council under the provisions of this Act, and such entry or entries shall thereupon be deemed to have been included in the said farm-land roll on and after the 1st day of April 1985 and rates shall be assessed accordingly:

(b) Where any such subdivision took place in the period commencing on the 1st day of April 1985 and ending with the 31st day of March 1986, the Council shall enter and include in the said farm-land roll such part or parts of the said subdivided property in respect of which a special rateable value has been determined by the Council under the provisions of this Act, and such entry or entries shall thereupon be deemed to have been included in the said farm-land roll on and after the 1st day of April 1986 and rates shall be assessed accordingly.

**4. Provisions as to land becoming urban farm land since 1 April 1984**—(1) Where, since the 1st day of April 1984, any property has become urban farm land, the Council shall in respect of such property consider and determine whether or not the rateable value of the property should be reduced for the purposes of Part VI of the Rating Act 1967; and in so considering and determining whether there should be any such reduction in the rateable value of the property the Council shall have regard to section 120 (4) of the Rating Act 1967.

(2) The amount to which the Council determines to reduce the rateable value under the provisions of this Act or, if it determines not to make any reduction, the existing rateable value, shall be entered in the said farm-land roll as the special rateable value of the property.

(3) The Council shall enter and include in the said farm-land roll any property in respect of which a special rateable value has been determined by the Council under the provisions of

this Act, and such entry shall thereupon be deemed to form part of the said farm-land roll on and after the 1st day of April next following that determination.

(4) Notwithstanding anything in subsection (3) of this section—

(a) Where any property became urban farm land in the period commencing on the 1st day of April 1984 and ending with the 31st day of March 1985, the Council shall enter and include in the said farm-land roll any such property in respect of which a special rateable value has been determined by the Council under the provisions of this Act, and such entry shall thereupon be deemed to have been included in the said farm-land roll on and after the 1st day of April 1985 and rates shall be assessed accordingly:

(b) Where any property became urban farm land in the period commencing on the 1st day of April 1985 and ending with the 31st day of March 1986, the Council shall enter and include in the said farm-land roll any such property in respect of which a special rateable value has been determined by the Council under the provisions of this Act, and such entry shall thereupon be deemed to have been included in the said farm-land roll on and after the 1st day of April 1986 and rates shall be assessed accordingly.

**5. Provisions as to entries in farm-land roll—**(1) The Council shall not be obliged to determine whether to reduce the rateable value of any property under section 3 or section 4 of this Act unless it has received an application in writing signed by the occupier of the property concerned, together with adequate particulars for consideration by the Council.

(2) Where any entry is made in the said farm-land roll under the provisions of this Act, the Council shall forthwith send a copy of such entry to the Valuer-General and to every other local authority so far as the said farm-land roll relates to rates in respect of which that local authority has power to make and levy rates.

(3) Notice shall be given by the Council to every person whose name has been included in the farm-land roll as the result of the application of this Act of every entry therein in which his name appears; and at any time within 21 days after the giving of the notice, or within any extended period that may be allowed by the Council, any such person shall be entitled to object to the entry on the ground of the unfairness

or incorrectness of the special rateable value therein set forth, or of the insertion or incorrectness of any matter therein, or of the omission of any matter therefrom, and to have the objection heard by the Tribunal, which for the purposes of this Act shall have all the powers and authority conferred upon it by Part VI of the Rating Act 1967.

(4) All the provisions of Part VI of the Rating Act 1967 with respect to objections to the farm-land roll, and notices thereof, and the hearing thereof by the Tribunal shall, with the necessary modifications, apply with respect to objections under this Act and the hearing thereof.

(5) Any alteration made in the special rateable value of any property under this section shall be made in the farm-land roll and shall be deemed thenceforth to form part of the farm-land roll on and after the dates provided for in sections 3 (4) and (5) and 4 (3) and (4) of this Act.

(6) Notice of every such alteration shall be forthwith given by the Council to the Valuer-General and to every other local authority having power to make and levy rates in respect of the property.

**6. Appeals**—All rights of appeal available to an objector in respect of the preparation of a farm-land roll shall be available to all persons affected by this Act.

**7. Special rateable value may be acted on while appeal pending**—The fact that an appeal is pending shall not in the meantime interfere with or affect the decision of the Tribunal which forms the subject-matter of the appeal; and rates may be made, levied, and recovered on the special rateable value fixed by the decision in like manner as if no appeal were pending:

Provided that, in the event of the special rateable value being altered on appeal, a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short paid shall be recoverable as arrears.

**8. Application of section 142 of Rating Act 1967**—Nothing in this Act shall deprive the Council of the right to apply the provisions of section 142 of the Rating Act 1967 to any case where any property or any part or parts of any property, having been placed on the farm-land roll pursuant to the provisions of this Act, ceases to be urban farm land.

**9. Recovery of rates**—All assessments of rates made pursuant to the provisions of this Act may be levied and recovered in the manner provided by the Rating Act 1967.

**10. Expiry**—(1) The provisions of this Act shall cease to apply on the expiry of the 31st day of March 1989 or on the expiry of the date on which the said farm-land roll expires, whichever first occurs.

(2) This Act shall be deemed to be repealed on the 1st day of April 1989.

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