



ANALYSIS

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1976, No. 138

An Act to amend the Rating Act 1967

[9 December 1976]

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 Rating Amendment Act 1976, and shall be read together with and deemed part of the Rating Act 1967 (hereinafter referred to as the principal Act).

2. Interpretation—Section 10 (1) of the principal Act is hereby amended by omitting the words “or freehold”.

3. Change of rating system in district of territorial authority—The principal Act is hereby amended by repealing section 11, and substituting the following section:

“11. (1) Subject to the succeeding provisions of this section and to section 13 of this Act, the territorial authority may, pursuant to a special order,—

“(a) Where the land value rating system is in force in the district of the territorial authority, change that

system to the annual value rating system or the capital value rating system; or

“(b) Where the capital value rating system is in force in the district of the territorial authority, change that system to the land value rating system or the annual value rating system; or

“(c) Where the annual value rating system is in force in the district of the territorial authority, change that system to the land value rating system or the capital value rating system:

“Provided that where a poll is demanded in accordance with section 13 (1) of this Act, the system of rating in force in the district of the territorial authority shall not be changed pursuant to this subsection unless the proposal is carried in accordance with section 15 of this Act.

“(2) The public notice required by section 77 of the Municipal Corporations Act 1954 or, as the case may be, section 87 of the Counties Act 1956 to be given of a resolution to make a special order pursuant to subsection (1) of this section shall, in addition to any other particulars required to be given therein, contain a statement to the effect that a poll of the ratepayers of the district is required to be taken on the proposal if not less than 15 percent of those ratepayers so demand, by writing under their hands, delivered or sent by post to the territorial authority and received at the principal office of the territorial authority not later than the day before the date fixed for the confirmation of the resolution to change the system of rating.

“(3) Notwithstanding anything in section 77 of the Municipal Corporations Act 1954 or in section 87 of the Counties Act 1956, the resolution to make a special order pursuant to subsection (1) of this section shall not be confirmed before the expiration of 60 days after the day of the meeting at which that resolution was passed.

“(4) In any case where a sufficient number of demands for a poll, which purport to be made pursuant to section 13 (1) of this Act, is received, the territorial authority, unless it resolves not to confirm the resolution, shall confirm the resolution to change the system of rating and proceed to conduct a poll on the proposal in accordance with section 13 of this Act.

“(5) Every resolution to which this section applies shall specify the date on which the new rating system is to come into force, which shall be a day not earlier than the 1st day of April next succeeding the date of the passing of the resolution and not later than 12 months after that 1st day of April.

“(6) No resolution to which subsection (1) of this section applies shall be passed by a territorial authority—

- “(a) Within 5 years immediately following the constitution of the district of the territorial authority; or
- “(b) Within 5 years immediately following the coming into force of the last preceding change of the rating system in respect of rates made and levied by the territorial authority; or
- “(c) Within 5 years immediately following the taking of a poll on a proposal to change the rating system in respect of rates made and levied by the territorial authority, if the result of the poll was that the proposal was not adopted.

“(7) Where there is a demand for a poll on a proposal in a special order made pursuant to subsection (1) of this section, a copy of that special order shall forthwith be sent by the Clerk of the territorial authority to the Returning Officer for the district.

“(8) Where under subsection (1) of this section a territorial authority makes a special order to change the system of rating, and a poll on the proposal is not demanded pursuant to section 13 of this Act, the Clerk of the territorial authority shall—

- “(a) Forthwith after the expiration of the time for demanding a poll, send a copy of the special order to the Valuer-General; and
- “(b) Within 21 days after the expiration of that time, cause to be published in the *Gazette* and in one or more newspapers circulating in the district a notice setting out the purport of the special order.

“(9) Nothing in subsection (1) of this section shall apply with respect to any separate rate, unless, at the time when a resolution to which that subsection applies is passed, the rate is made and levied under the same rating system as that under which the general rate of the territorial authority is made and levied and the resolution provides for the separate rate to be made and levied under the rating system proposed for the general rate.”

4. Information to be supplied to ratepayers—(1) Section 12 of the principal Act is hereby amended—

- (a) By omitting from subsection (1) the words “take a poll of the ratepayers of the district on a proposal”, and substituting the words “make a special order”:

- (b) By omitting from subsection (1) the words “not less than twenty-one clear days before the day on which the poll is to be taken”, and substituting the words “not later than 14 days after the day of the meeting at which the resolution was passed”:
- (c) By inserting in subsection (2) (a), after the words “rating system” where they first occur, the words “or the capital value rating system”:
- (d) By omitting from subsection (5) the words “Not less than twenty-one clear days before the day on which the poll is to be taken”, and substituting the words “Within the period of 14 days specified in subsection (1) of this section”.

(2) Section 12 of the principal Act is hereby further amended by inserting, after subsection (1), the following subsection:

“(1A) Where pursuant to subsection (1) of section 11 of this Act a territorial authority passes a resolution to make a special order to change the system of rating in the district, the territorial authority shall, within 14 days after the date of the meeting at which the resolution was passed, cause to be published in one or more newspapers circulating in the district a notice—

“(a) Setting out the purport of the resolution; and

“(b) Containing a statement to the effect that a poll of the ratepayers of the district is required to be taken on the proposal if not less than 15 percent of those ratepayers so demand, by writing under their hands, delivered or sent by post to the Clerk of the territorial authority and received at the office of the territorial authority not later than the day before the date fixed for the confirmation of the resolution to make the special order.”

5. Ratepayers may demand poll on proposal to change rating system—The principal Act is hereby further amended by repealing section 13, and substituting the following section:

“13. (1) Where pursuant to section 11 (1) of this Act a territorial authority has resolved to make a special order changing the system of rating in force in its district, a poll of ratepayers of that district shall be taken on that proposal where not less than 15 percent of the ratepayers of the district of the territorial authority, by writing under

their hands in the prescribed form, delivered or sent by post to the Clerk of the territorial authority and received at the office of the territorial authority not later than the day before the date fixed for the confirmation of the resolution to make the special order, demand that a poll be taken on the proposal.

“(2) Notwithstanding anything in subsection (1) of this section, but subject to the succeeding provisions of this section, not less than 15 percent of the ratepayers of the district of a territorial authority may demand that a poll be taken on a proposal that the rating system in force in the district be changed from the land value or capital value or annual value system, as the case may be, to any other such system.

“(3) Every demand to which subsection (2) of this section applies shall be in writing in the prescribed form, shall be signed by the ratepayers demanding the poll, and shall be delivered or sent by post to the Clerk of the territorial authority at the office of the territorial authority.

“(4) Upon receipt of a valid demand for a poll made and delivered to the Clerk of a territorial authority under this section, the Clerk shall, not later than 14 days after receiving the demand, deliver the demand to the Returning Officer for the district of the territorial authority.

“(5) No demand to which subsection (2) of this section applies shall be made—

“(a) Within 5 years immediately following the constitution of the district of the territorial authority; or

“(b) Within 5 years immediately following the coming into force of the last preceding change of the rating system in respect of rates made and levied by the territorial authority; or

“(c) Within 5 years immediately following the taking of a poll on a proposal to change the rating system in respect of rates made and levied by the territorial authority, if the result of that poll was that the proposal was not adopted; or

“(d) Where a poll has been demanded under this section, if the result of the poll required to be taken pursuant to that demand has not been published in accordance with this Part of this Act.

“(6) Nothing in this section shall apply with respect to any separate rate, unless at the time when a demand to which this section applies is received the rate is made and levied under the same rating system as that under which the

general rate of the territorial authority is made and levied, and the demand provides for the separate rate to be made and levied under the rating system proposed for the general rate.”

6. When polls to be taken—Section 14 of the principal Act is hereby amended—

- (a) By omitting from subsection (1) the words “to a resolution passed under subsection (1) of section 11 of this Act or”:
- (b) By omitting from subsection (1) the words “the resolution or, as the case may be”:
- (c) By omitting from the proviso to subsection (1) the words “the resolution or”:
- (d) By omitting from subsection (2) the words, “such a resolution or, as the case may be”.

7. Certain separate rates may be made on different systems—(1) Section 19 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsection:

“(1) Subject to the succeeding provisions of this section, any territorial authority may at any time, by special order, change the rating system in respect of all or any specified separate rates made and levied by that territorial authority.”

(2) Section 19 (2) of the principal Act is hereby amended by omitting the words “subsection (6)”, and substituting the words “subsection (8)”.

8. Minimum rates—Section 51 (d) of the principal Act is hereby amended—

- (a) By omitting the words “one dollar” in both places where they occur, and substituting in each case the expression “\$5”:
- (b) By omitting from the proviso the words “fifty cents” in both places where they occur, and substituting in each case the expression “\$1”.

9. Proceedings if judgment not satisfied—(1) Section 81 of the principal Act is hereby amended—

- (a) By omitting from subsection (1) the words “four dollars”, and substituting the expression “\$10”:
- (b) By omitting from subsection (4) the words “six dollars”, and substituting the expression “\$15”:

(c) By omitting from subsection (5) the words “less than ten dollars nor more than one hundred dollars”, and substituting the words “less than \$25 nor more than \$250”.

(2) Section 81 of the principal Act is hereby further amended by adding the following subsection:

“(8) The amount of any fee which is payable to the Registrar of the Supreme Court under subsection (1) or subsection (4) of this section and the minimum fee and maximum fee that shall be charged under subsection (5) of this section may be amended from time to time by regulations made under section 100A of the Judicature Act 1908 (as inserted by section 3 of the Judicature Amendment Act (No. 2) 1968).”

(3) This section shall come into force on the 1st day of January 1977.

10. When postponed rates become payable—(1) The principal Act is hereby further amended by inserting, after section 114, the following section:

“114A. (1) Subject to section 115 of this Act, all rates the payment of which has been postponed pursuant to section 112 of this Act and which have not subsequently been written off under section 97 of this Act (as applied to farm land by section 114 of this Act) shall become due and payable immediately the decision of the County Council granting the application for postponement ceases to have effect pursuant to subsection (3) of this section.

“(2) The provisions of section 73 of this Act or, in the case of Maori freehold land, section 153 of this Act, shall apply with respect to rates that have become due and payable pursuant to subsection (1) of this section as if they first became due on the date on which they became due and payable pursuant to that subsection.

“(3) Subject to section 115 of this Act, every decision of a County Council granting an application for postponement of payment of rates pursuant to section 112 of this Act shall immediately cease to have effect if—

“(a) The land ceases to be farm land situated in a special area; or

“(b) The interest in the land of the person who was the occupier at the date of the granting of the application has become vested in some other person (not being his or her spouse or former spouse or the executor or administrator of his or her estate, or,

where the occupier was the proprietor of that interest as a trustee, not being a new trustee under the trust).

“(4) The County Council shall from time to time, at intervals of not more than 12 months, review every decision of the Council that is still in force granting an application for postponement of payment of rates pursuant to this Part of this Act.

“(5) Where the County Council is satisfied that any such decision has ceased to have effect pursuant to subsection (3) of this section, it shall give notice in writing that the decision has so ceased to have effect—

“(a) To the occupier on whose application a postponement of rates was granted under this Part of this Act unless his interest in the land has become vested in some other person:

“(b) If the interest in the land of that occupier has become vested in his or her spouse or former spouse or in his or her executor or administrator, to that spouse or former spouse or that executor or administrator:

“(c) If the interest in the land of that occupier was vested in him as a trustee, and has become vested in a new trustee under the trust, to that new trustee:

“(d) In any other case, to the person primarily liable for the payment of rates on the land.

“(6) The notice given pursuant to subsection (5) of this section shall advise the person to whom it is given of his right to object to the decision in accordance with section 100 of this Act (as applied to farm land by section 114 of this Act).

“(7) Notice in writing that a decision of the Council granting an application for postponement of payment of rates has ceased to have effect shall be given by the Council to every other local authority in whose district the land is situated after the expiration of the time for objecting against that decision if no objection is received or, if any objection is received and is dismissed, after the dismissal of the objection.”

(2) The principal Act is hereby further amended—

(a) By omitting from section 112 (1) the words “sections 93 and 99 of this Act as applied to farm land by section 114 of this Act”, and substituting the words “section 93 of this Act (as applied to farm land by section 114 of this Act) and of section 114A of this Act”:

- (b) By omitting from section 114 the words “sections 91 to 107”, and substituting the words “sections 91 to 97, and sections 100 to 107”:
- (c) By adding to section 114 the following paragraph:
 - “(e) For the words ‘subsection (4) of section 99’ there were substituted the words ‘subsection (5) of section 114A:’”:
- (d) By inserting in subsection (1) of section 115A (as inserted by section 13 of the Rating Amendment Act 1970), after the words “Notwithstanding anything in”, the words “section 114A or”.

11. Power to remit or postpone rates on certain types of land—(1) Section 146 (1) of the principal Act is hereby amended by inserting, after paragraph (k), the following paragraph:

“(1) Land owned or occupied by or in trust for any society or association of persons, whether incorporated or not, whose object or principal object or one of whose principal objects is to promote generally the arts or any purpose of recreation, health, education, or instruction for the benefit of residents or any group or groups of residents of the district—”.

(2) Section 146 (1A) of the principal Act (as inserted by section 16 (1) of the Rating Amendment Act 1970) is hereby amended by inserting, after paragraph (d), the following paragraph:

“(e) Land owned or occupied by or in trust for any society or association of persons, whether incorporated or not, and used for the purpose of any branch of the arts,—”.

(3) Section 146 of the principal Act is hereby further amended—

- (a) By omitting from subsection (1A) (as so inserted) the words “paragraphs (b), (c), and (d)”, and substituting the words “paragraphs (b), (c), (d), and (e)”:
- (b) By omitting from subsection (2) (as amended by section 16 (2) (b) of the Rating Amendment Act 1970) the words “paragraphs (a) to (f) of subsection (1) or in subsection (1A)”, and substituting the words “paragraphs (a) to (f) and paragraph (1) of subsection (1) or in subsection (1A)”:

(c) By omitting from subsection (2) (b) (as amended by section 16 (2) (d) of the Rating Amendment Act 1970) the words “subsection (1) or paragraphs (b), (c), and (d) of subsection (1A)”, and substituting the words “subsection (1) or paragraphs (b), (c), (d), and (e) of subsection (1A)”.

(4) Section 16 (2) of the Rating Amendment Act 1970 is hereby amended by repealing paragraphs (b) and (d).

12. Adjustment of valuations where parts of district revalued on different dates—(1) The principal Act is hereby further amended by repealing section 160A (as inserted by section 17 of the Rating Amendment Act 1970), and substituting the following section:

“160A. (1) Where the district valuation roll under the Valuation of Land Act 1951 of any district of a territorial authority in which the system of rating on the land value or the capital value is in force did not take effect on the same date in relation to all the properties on that roll, the territorial authority may apply to the Valuer-General to make an adjusted valuation for the purposes of this Part of this Act of all the rateable property in the 2 or more portions of its district which were revalued as at different dates.

“(2) Where application is made under subsection (1) of this section, the definition of the term ‘adjusted value’ in section 158, section 159 (except subsections (1) and (5)), and section 160 (except subsection (1) (a)) of this Act, as far as they are applicable and with the necessary modifications, shall apply, as if in those provisions—

“(a) References to a constituent district were references to a separately revalued part of the district of a territorial authority; and

“(b) References to a special-purpose authority were references to a territorial authority.

“(3) Where the territorial authority (being a county council) under section 107 of the Counties Act 1956 makes and levies the general rate separately in each riding or (being a borough council) under section 91 of the Municipal Corporations Act 1954 makes and levies the general rate separately in each ward of the borough, the adjusted values shall be used for determining the proportions of the general expenses of the county to be borne by each riding under section 134 (3) of the Counties Act 1956 or the proportions of the general

expenses of the district to be borne by the several wards under section 121 (3) of the Municipal Corporations Act 1954, as the case may be.”

(2) Section 17 of the Rating Amendment Act 1970 is hereby repealed.

13. Land not rateable—The First Schedule to the principal Act is hereby amended by repealing clause 23 (as inserted by section 18 (1) of the Rating Amendment Act 1970), and substituting the following clause:

“23. Land vested in any Regional Water Board within the meaning of the Water and Soil Conservation Act 1967 (other than land permanently used in connection with its administrative offices and the workshops and yards incidental thereto) used for soil conservation and rivers control purposes, being land of which there is no occupier other than the Board and from which no revenue is received by the Board.”

This Act is administered in the Department of Internal Affairs.
