[As Reported From the Internal Affairs and Local Government Committee]

House of Representatives, 30 October 1986.

Words struck out are shown in italics within bold round brackets; words inserted are shown in roman underlined with a single rule.

Clive Matthewson

SILVERPEAKS COUNTY COUNCIL (RATES VALIDATION)

ANALYSIS

Title Preamble Short Title
Validation of Rates

A BILL INTITULED

An Act to validate the rates of the Silverpeaks County Council for the year (ending) ended with the 31st day of March 1984

- 5 WHEREAS at a meeting held on the 11th day of July 1983 the Silverpeaks County Council (hereinafter referred to as the Council) resolved to give public notice pursuant to section 52 of the Rating Act 1967 of its intention to make and levy at a meeting of the Council to be held on the 28th day of July 1983
- 10 the rates and charges specified in the resolution for the year (*ending*) <u>ended</u> 31st March 1984 (hereinafter referred to as the rates and charges): And whereas public notice of the Council's intention to make and levy the rates and charges was given in the Otago Daily Times on the 13th day of July 1983: And
- 15 whereas at its meeting on the 28th day of July 1983 the Council resolved to make and levy the rates and charges: And whereas in error it was stated in the resolutions and the public notice that the due date for payment of the first instalment of the rates and charges was the 26th day of August 1983, and
- 20 that the due date for payment of the second instalment of the

Price \$1.50 incl. GST \$1.65

rates and charges was the 27th day of January 1984: And whereas it had been intended that the due date for the payment of the first instalment of the rates and charges should be the 5th day of August 1983 and that the due date for payment of the second instalment of the rates and charges 5 should be the 5th day of January 1984: And whereas the Council levied the rates and charges by issuing rates assessments showing the due dates for the payment of the first and second instalments to be the 5th day of August 1983 and the 5th day of January 1984 respectively: And whereas it 10 appears that the assessments are invalid and do not comply with sections 65 and 67 of the Rating Act 1967: And whereas by resolution the Council resolved that an additional charge of 10 percent should be imposed upon all first instalments of the rates and charges remaining unpaid after the 19th day of 15 September 1983 and on all second instalments of the rates and charges remaining unpaid after the 20th day of February 1984: And whereas the dates for imposition of the additional charge were determined upon the basis that the due date for payment of the first instalment was the 5th day of August 1983 and that 20 the due date for payment of the second instalment was the 5th day of January 1984: And whereas as a result of the insertion of the incorrect due dates in both the resolutions and the public notice the additional charge for both the first and second instalments has not been imposed in accordance with 25 section 71 of the Rating Act 1967 and may therefore be invalid: And whereas by resolution the Council decided to allow to every ratepayer a discount of 5 percent upon first instalments of the rates and charges if paid on or before the 26th day of August 1983: And whereas the last date for 30 discount on the first instalment was determined upon the basis that the due date for payment of the first instalment would be the 5th day of August 1983, and not as incorrectly stated in the resolutions and public notice: And whereas by providing that the last date for discount is the same date as the due date for 35 payment of the first instalment the Council has not complied with section 70 of the Rating Act 1967: And whereas by resolution of the 28th day of July 1983 the Council provided that a discount of 5 percent would be allowed on all rates and charges that were paid on or before the 26th day of August 40 1983: And whereas section 70 of the Rating Act 1967 authorises a local authority to allow a discount in respect of any instalment of rates only if paid before the expiration of one month or such shorter period as the local authority may determine after the due date for that instalment: And whereas 45

the discount provisions resolved by the Council in respect of the rates and charges do not in this respect comply with section 70 of the Rating Act 1967: And whereas in error it was stated in the Council's resolution of the 11th day of July 1983 that public notice should be given pursuant to section 52 of the Rating Act 1967 of its intention to make and levy a Brighton Community Development loan rate of 6.46 cents in the dollar on the basis of land value: And whereas it was stated in the

- public notice published in the Otago Daily Times on the 13th 10 day of July 1983 pursuant to the Council's resolution of the 11th day of July 1983 that the Council proposed to make and levy a Brighton Community Development Loan rate of 6.46 cents in the dollar on the basis of land value: And whereas it was intended to make and levy a Brighton Community
- 15 Development loan rate of 6.86 cents in the dollar on the basis of land value: And whereas on the 28th day of July 1983 the Council resolved to make and levy a Brighton Community Development loan rate of 6.86 cents in the dollar on the basis of land value for the period (commencing) which commenced
- 20 on the 1st of April 1983 and (ending) ended with the 31st of March 1984 (hereinafter referred to as the Brighton rate): And whereas it appears that the Brighton rate may not have been lawfully made and levied: And whereas doubts have arisen about the legality and form of the resolution passed by the
- 25 Council on the 28th day of July 1983: And whereas in reliance upon the resolution of the 28th day of July 1983, the Council has made, levied, and collected some of the rates and charges: And whereas it is desirable that the rating resolution and the rates and charges made, levied, and collected by the Council
- 30 for the year ending 31st March 1984 be validated: 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 Silverpeaks 35 County Council (Rates Validation) Act 1986.

2. Validation of rates—(1) Notwithstanding that the rates and charges may not have been lawfully made and levied the rates and charges are hereby validated and (*deemed*) <u>declared</u> to have been lawfully made and levied.

40 (2) Without limiting the generality of subsection (1) of this section,—

- (a) The due date for the payment of the first instalment of the rates and charges shall be deemed to have been the 5th day of August 1983:
- (b) The due date for the payment of the second instalment of 5 the rates and charges shall be deemed to have been the 5th day of January 1984:
- (c) An additional charge of 10 percent shall be deemed to have been lawfully added to all first instalments of the rates and charges remaining unpaid after the 19th day of September 1983:
- (d) An additional charge of 10 percent shall be deemed to have been lawfully added to all second instalments of the rates and charges remaining unpaid after the 20th day of February 1984:
- (e) The Council shall be deemed to have been authorised to 15 allow a discount of 5 percent on the whole or any part of the rates and charges paid to the Council on or before the 26th day of August 1983; and all such discounts allowed by the Council shall be deemed to 20 have been lawfully allowed:
- (f) The Council shall be deemed to have lawfully made and levied a Brighton Community Development loan rate of 6.86 cents in the dollar on the basis of land value for the period (commencing) which commenced on the 1st of April 1983 and (ending) ended with the 25 31st of March 1984 upon all rateable property in the Brighton urban drainage and water supply areas.

(3) All actions of the Council in levying and collecting the rates and charges are hereby validated and (deemed) declared 30 to have been lawful.

(4) All money received by the Council in payment of the rates and charges is (deemed) hereby declared to have been lawfully paid and received by it.

(5) Such part of the rates and charges as has not yet been paid to the Council is hereby (deemed) declared to be lawfully 35 payable and capable of being collected by the Council as if the rates and charges had always been lawfully payable.

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