

*This PUBLIC BILL originated in the HOUSE OF REPRESENTATIVES, and, having this day passed as now printed, is transmitted to the LEGISLATIVE COUNCIL for its concurrence.*

*House of Representatives,  
1st December, 1932.*

*Hon. Mr. Hamilton.*

## URBAN FARM LAND RATING.

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### A BILL INTITULED

AN ACT to make Special Provisions in respect of the Rating of Urban Farm Land with a view to affording Relief to the Occupiers thereof.

No. 44—2.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Urban Farm Land Short Title.  
5 Rating Act, 1932.

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

“Assessment Court” or “Court” means the Assessment Court established for any borough in accordance with this Act:

10 “Council” means the Council of any borough:

“Farm-land list” and “farm-land roll” mean respectively a farm-land list and a farm-land roll made for any borough in accordance with this Act:

15 “Occupier” has the same meaning as in the Rating Act, 1925:

“Rateable value” has the same meaning as in the Rating Act, 1925:

20 “Urban farm land” means land (whether situated within a borough or not) which for the time being—

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

25 (b) Is used exclusively or principally for agricultural, horticultural, or pastoral purposes, or for the keeping of bees or of poultry or other live-stock, by a person whose income or a substantial part thereof is derived from the use of land for any such purpose or purposes; and

30 (c) Is not, in the opinion of the Council, Assessment Court, or Magistrate 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 five years from the date on which such opinion is expressed:

35 “Valuation roll” means the valuation roll for the time being in force for any borough for the purposes of the Rating Act, 1925.  
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*Farm-land List.*

3. (1) At any time while there is no farm-land roll in force for a borough, or, if there is such a roll in force, at any time after it has been in force for not less than 5 *four* years, the occupier of any piece of land containing not less than three acres which is liable to be rated separately by the Council of such borough, and which is claimed by such occupier to be urban farm land, may apply to the Council for the preparation of a 10 farm-land list for the borough.
- (2) Every such application shall be in writing under the hand of the applicant, or of his solicitor or duly authorized agent, and shall be deemed to be made when it is delivered at the public office of the Council.
- 15 4. (1) If on receipt of an application in accordance with the *last preceding* section it appears to the Council that a *prima facie* case for relief under this Act has been made out, the Council shall cause a farm-land list to be made for the borough in the form in the Schedule hereto 20 or to the like effect.
- (2) The farm-land list shall contain particulars of—
- (a) All pieces of urban farm land containing not less than three acres which are liable to be rated separately by the Council; and
- 25 (b) All pieces of urban farm land containing less than three acres which are liable to be rated separately by the Council and which are included in the farm-land roll (if any) for the time being in force for the borough, or (if there is no 30 such roll in force) in respect of which an entry of a special rateable value made in the valuation roll pursuant to this Act is for the time being in force.
- (3) The particulars in the farm-land list, other than 35 the special rateable value, shall be taken from the valuation roll.
- (4) The Council shall determine with respect to every property included in the farm-land list whether or not the rateable value should be reduced for the 40 purposes of this Act, after taking into consideration all relevant matters, including the following:—
- (a) Whether the rates payable by the occupier are excessive or unduly burdensome;
- (b) The municipal services available to the property :

Application to Council for preparation of farm-land list.

Preparation of farm-land list with special rateable values.

- (c) The incidence of general, special, and separate rates in the borough, and of rates levied by or on behalf of rating authorities other than the Council :
- (d) Whether any reduction would be likely to impose an undue burden of rates on the other ratepayers of the borough or any of them : 5
- (e) Any alteration of the rateable value since the valuation roll came into force.

(5) The amount to which the Council determines to reduce the rateable value of any property, or, if it determines not to make any reduction, the existing rateable value, shall be entered in the farm-land list as the special rateable value of the property. 10

Deposit of list for inspection and notice thereof.

5. (1) The Council shall cause the farm-land list so prepared by it to be deposited in its public office, and shall cause public notice to be given of such list, and of the place where and the time within which it may be inspected, and of the right of objection hereinafter conferred. 15 20

(2) Notice shall be given by the Council to every person whose name appears in the farm-land list of the particulars of every entry therein in which his name appears, and also of the matters of which public notice is required to be given under the *last preceding* subsection : 25

Provided that the accidental omission to give such notice to, or the non-receipt of notice by, any such person shall not invalidate the farm-land list or any part thereof. 30

Objections to list.

6. (1) The farm-land list shall remain open for inspection in the public office of the Council for a period of *twenty-one* days, and at any time within that period, or within any extended period that may be allowed by the Council, any person having an interest in any land liable to be rated by the Council may object to the list on the ground of the unfairness or incorrectness of any special rateable value in the list, or of the insertion or incorrectness of any matter therein, or the omission of any matter therefrom. 35 40

(2) Every such objection shall be in writing under the hand of the objector, or of his solicitor or duly authorized agent, and shall be lodged at the public office of the Council.

(3) If within the period fixed as provided in subsection *one* hereof no objections are lodged, the list shall be signed by two members of the Council, and shall be the farm-land roll for the borough.

5     **7.** (1) If any person objects to any entry in or omission from the farm-land list, or to any value therein, affecting the interests of any other person than the objector, the Town Clerk shall send to the person so affected a copy of such objection.

Notice by Town Clerk to persons affected by objections.

10     (2) Such copy shall be delivered to the person affected, or be left at his last known place of abode or business, not less than five clear days before the sitting of the Assessment Court.

*Assessment Court.*

15     **8.** For each borough there shall be an Assessment Court (hereinafter called the Court) for the purpose of hearing and determining all objections to the farm-land list for the borough.

Assessment Court.

20     **9.** (1) The Magistrate exercising jurisdiction within the borough shall be the Judge of the Court; but in the unavoidable absence of the Magistrate the Governor-General may from time to time appoint any other person to be the Judge of the Court.

Judge of Assessment Court.

25     (2) Where there are more Magistrates than one exercising jurisdiction within the borough, the Judge of the Court shall be such one of them as the Governor-General appoints.

30     **10.** (1) The Governor-General may from time to time appoint two persons to be members of the Court in addition to the Judge thereof.

Assessors.

(2) One of such persons shall be appointed on the recommendation of the Council, and the other shall be appointed on the recommendation of the Minister of Internal Affairs.

35     (3) No person who is a member or a paid officer of the Council of any borough shall be appointed a member of the Court for that or any other borough.

40     (4) The two members appointed under this section shall be paid by the Council such reasonable fees and allowances as may be fixed by the Council.

(5) The production of a copy of any public notice or advertisement stating the names of the members of whom the Court will be constituted shall be *prima facie*

proof that the members of the Court so constituted are duly appointed and qualified.

Sittings of  
Assessment  
Court.

**11.** (1) The Court shall hold its sittings at such convenient time and place in the district as the Judge appoints, and not less than ten days' notice shall be given of every such sitting. 5

(2) The Court may adjourn from time to time as it thinks fit, and on any day appointed for the sitting of the Court, if the Judge fails to attend, the Court shall stand adjourned till the following day, and so from day to day till the Judge attends. 10

(3) The Clerk of such Magistrate's Court as the Judge appoints shall be the Clerk of the Assessment Court.

(4) The Court shall have all the powers to summon witnesses and examine them on oath, and to compel their attendance and the answering of questions and the production of papers, and all other powers touching the hearing of matters before the Court, that by any law for the time being in force may be exercised by a Magistrate. 15

(5) The Court may in its discretion make such order as it thinks just as to the payment of costs by or to the Council or by or to any person who lodges, makes, supports, or opposes any objection under this Act or any application to the Court, and the payment of the amount specified in any such order may be enforced in like manner as payment of a sum of money recovered by judgment in a Magistrate's Court in an action for debt. 20 25

Town Clerk and  
valuers may be  
required to  
attend the  
Court.

**12.** The Town Clerk or other person duly appointed by and on behalf of the Council, and all valuers and collectors of rates for the borough, shall, when required so to do by the Judge or by any other person on behalf of the Court, attend the sittings of the Court, and shall produce all the books and papers relating to their respective offices that the Court requires to be produced. 30

Court to correct  
farm-land list.

**13.** (1) The Court shall hear and determine all objections lodged as hereinbefore provided (taking into consideration all relevant matters, including those mentioned in subsection *four* of section *four* hereof), and may alter the farm-land list in respect of anything objected to, by correcting any special rateable value therein, or by inserting any matter therein, or erasing any matter therefrom, which it is proved to the satisfaction of the Court ought to be altered, inserted, or erased, as the case may be. The Court shall have power to determine 35 40

whether any property is urban farm land within the meaning of this Act.

(2) When all objections have been disposed of the Judge shall initial all the alterations, insertions, and erasures (if any) made in the farm-land list, and shall sign the list, and it shall be the farm-land roll for the borough.

14. If it is proved to the Court that an application has been duly made in accordance with section three hereof, but that no farm-land list has been prepared as required by this Act, the Court, if satisfied that a prima facie case for relief under this Act has been made out, shall order that the Council cause a list to be made in pursuance of such application, and such list shall be accordingly made, notified, and revised as hereinbefore provided.

Court to order preparation of list in case of default.

Farm-land Roll.

15. (1) The farm-land roll so signed by two members of the Council or by the Judge of the Court, as the case may be, shall be conclusive evidence of the contents thereof, and that it has been made in accordance with the provisions of this Act.

Farm-land roll to be evidence, and to be open for inspection.

(2) A copy of the roll shall be kept in the public office of the Council, and shall at all times be open to public inspection without fee during office hours.

16. The farm-land roll made under this Act shall be deemed to be part of the valuation roll for the borough and also of every other valuation roll from time to time in force for the purposes of the Rating Act, 1925, in which is included any property that is included in the farm-land roll; and all rates becoming payable to the Council or to any other rating authority while the farm-land roll is in force in respect of any property included in such roll, whether levied before or after the coming into force of the roll, shall be assessed on or by reference to the special rateable value of such property as appearing in the farm-land roll:

Farm-land roll to be part of valuation roll for rating purposes.

Provided that where any such rates are assessed on or by reference to a value other than the rateable value on which the general rate of the borough is assessed they shall be assessed in respect of each property on or by reference to an amount bearing to the value on or by reference to which they would but for this section be assessed the same proportion as the special rateable

value of such property appearing in the farm-land roll bears to the ordinary rateable value thereof appearing in the valuation roll for the borough.

Commencement and duration of farm-land roll.

17. (1) Any farm-land roll made in pursuance of an application under section *three* hereof shall come into force on the first day of April next following the making of the application (if only one) or of the first of the applications (if more than one). 5

(2) Any farm-land roll made pursuant to the *next succeeding* section, in consequence of the making of a new valuation roll for the borough or of an alteration in the system of rating, shall (whether or not any application under section *three* hereof is received by the Council) come into force on the day on which such new valuation roll comes into force or such alteration takes effect, as the case may be. 10 15

(3) Any farm-land roll made in accordance with this Act shall continue in force for *five* years from the date of its coming into force, or until a new valuation roll for the borough comes into force, or until the system of rating in force in the borough is altered, whichever period is the shortest. 20

New farm-land roll when new valuation roll made or system of rating altered.

18. If, while a farm-land roll made in accordance with this Act is in force,—

(a) A new valuation roll is made for the borough ; 25  
or

(b) The system of rating in force in the borough is altered,—

a new farm-land roll shall be made for the borough in the same manner in all respects as if an application under section *three* hereof had been received by the Council. 30

*Applications in respect of Properties containing less than Three Acres.*

Application for reduction of rateable value.

19. (1) The occupier of any piece of urban farm land containing less than three acres which is liable to be rated separately by a Borough Council may apply to the Council for a reduction in the rateable value of such land for the purposes of this Act at any time while such land is not included in the farm-land roll (if any) for the time being in force for the borough, or (if there is no such roll in force) at any time while no entry of a special rateable value for such land made in the valuation roll pursuant to this Act is in force. 35 40



(2) Every such application shall be in writing under the hand of the applicant, or of his solicitor or duly authorized agent, and shall be deemed to be made when it is delivered at the public office of the Council.

5     **20.** (1) On receipt of an application in accordance with the *last preceding* section in respect of any property, the Council shall determine whether or not the rateable value of the property should be reduced for the purposes of this Act, after taking into consideration all relevant matters, including those mentioned in subsection *four* of section *four* hereof.

Council's decision, and objections thereto.

(2) The Council shall give notice of its decision to the applicant and to every other person (if any) having an interest in the property, and at any time within *twenty-one* days after the giving of such notice, or within any extended period that may be allowed by the Council, any such person shall be entitled to object to the Council's decision on the ground that the rateable value should be reduced or further reduced, as the case may be, and to have the objection heard before a Magistrate, who for the purposes of this section shall have all the powers and authority of the Assessment Court.

(3) All the provisions of this Act with respect to objections to the farm-land list, and notices thereof, and the hearing thereof before the Assessment Court shall, with the necessary modifications, apply with respect to objections under this section and the hearing thereof before a Magistrate.

30     **21.** (1) If the Council determines to reduce the rateable value, and no objections are lodged as provided in the *last preceding* section, the amount to which the Council determines to reduce the rateable value shall be the special rateable value of the property for the purposes of this Act.

Special rateable value.

(2) If upon the hearing of an objection under the *last preceding* section the Magistrate decides that the rateable value should be reduced, such amount as the Magistrate determines shall be the special rateable value of the property for the purposes of this Act.

40     **22.** (1) If when a special rateable value is determined for any property under the *last preceding* section there is a farm-land roll in force for the borough, particulars of the property shall be entered in that roll in the same manner as in the case of the properties originally included in that roll.

Entry of property on farm-land roll (if any).

(2) Every such entry shall be signed by two members of the Council if no objections are lodged within the time fixed as provided in subsection *two* of section *twenty* hereof, and otherwise by the Magistrate hearing the objections, and when so signed shall be conclusive evidence of the contents thereof, and that it has been made in accordance with this Act. 5

(3) An entry made in the farm-land roll under this section shall be deemed to be part of that roll on and after the first day of April next following the making of the application in that behalf under section *nineteen* hereof, and; subject to its alteration under section *twenty-six* hereof, shall continue in force so long as the roll continues in force. 10

Entry of special rateable value in valuation roll when no farm-land roll.

**23.** (1) If when a special rateable value is determined for any property under section *twenty-one* hereof there is no farm-land roll in force for the borough, the value so determined shall be entered in the valuation roll as the special rateable value of the property. 15

(2) Every such entry shall be signed by two members of the Council if no objections are lodged within the time fixed as provided in subsection *two* of section *twenty* hereof, and otherwise by the Magistrate hearing the objections, and when so signed shall be conclusive evidence of the contents thereof, and that it has been made in accordance with this Act. 20 25

(3) Notice of the making of any such entry in respect of any property and of the date of its coming into force shall be forthwith given by the Town Clerk to every rating authority other than the Council (if any) having authority to levy rates in respect of such property. 30

Rates to be assessed on special rateable value.

**24.** All rates becoming payable to the Council or to any other rating authority in respect of any property while an entry in respect thereof made in the valuation roll for the borough under the *last preceding* section is in force, whether levied before or after the coming into force of the entry, shall be assessed on or by reference to the special rateable value of such property as appearing by such entry: 35

Provided that where any such rates are assessed on or by reference to a value other than the rateable value on which the general rate of the borough is assessed they shall be assessed in respect of each property on or by reference to an amount bearing to the value on or by reference 40

to which they would but for this section be assessed the same proportion as the special rateable value of such property appearing by the entry in the valuation roll for the borough bears to the ordinary rateable value thereof appearing in such roll.

25. (1) An entry of a special rateable value made in the valuation roll as hereinbefore provided shall come into force on the first day of April next following the making of the application in that behalf under section *nineteen* hereof :

Commencement and duration of entry in valuation roll.

Provided that where the application is made within *one* month after a new valuation roll is made and comes into force, or within *one* month after an alteration in the system of rating in force in the borough takes effect, the entry shall come into force on the day on which such new valuation roll comes into force or such alteration takes effect, as the case may be.

(2) Every such entry shall continue in force for *five* years from the date of its coming into force, or until a farm-land roll or a new valuation roll for the borough comes into force, or until the system of rating in the borough is altered, whichever period is the shortest.

*Miscellaneous.*

26. (1) If at any time the Council is of opinion that any property which is included in the farm-land roll or in respect of which an entry of a special rateable value has been made in the valuation roll pursuant to this Act has ceased to be urban farm land, or that the special rateable value of such property should be increased, it may determine to increase the special rateable value to such amount, not greater than the ordinary rateable value, as it thinks fit.

Increase of special rateable values by Council, and objections thereto.

(2) The Council shall give notice of its decision to make any such increase to every person having an interest in the property, and at any time within *twenty-one* days after the giving of such notice, or within any extended period that may be allowed by the Council, any such person shall be entitled to object to the Council's decision, and to have the objection heard before a Magistrate, who for the purposes of this section shall have all the powers and authority of the Assessment Court, and may confirm or disallow the increase proposed by the Council, or allow any smaller increase, as he thinks fit.

(3) All the provisions of this Act with respect to objections to the farm-land list, and notices thereof, and the hearing thereof before the Assessment Court shall, with the necessary modifications, apply with respect to objections under this section and the hearing thereof before a Magistrate. 5

(4) Any alteration made in the special rateable value of any property under this section shall be made in the farm-land roll or the valuation roll, as the case may require, and shall be initialled by two members of the Council if no objections are lodged within the time fixed as provided in subsection *two* hereof, and otherwise by the Magistrate hearing the objections, and shall be deemed thenceforth to form part of the farm-land roll or part of the entry in the valuation roll, as the case may be 10 15

Decision of Assessment Court or Magistrate to be final.

27. The decision of the Assessment Court or of a Magistrate on all objections and matters coming before them respectively under this Act shall be final, and no proceeding under this Act shall be removed into any superior Court by certiorari or otherwise. 20

Provision as to maximum rates.

28. Where by any Act or otherwise a limit is prescribed as the maximum of any rate that can be levied, that limit shall not be deemed to be exceeded by a rate assessed in accordance with section *sixteen* or section *twenty-four* hereof in respect of properties to which those sections respectively apply and assessed in the ordinary way in respect of other properties if the total proceeds derivable from such last-mentioned rate do not exceed the proceeds that would be derived from the prescribed maximum rate assessed in the ordinary way in respect of all such properties, notwithstanding that the rate actually levied on any property, or in the borough, or in any part of the borough, may exceed the maximum rate prescribed as aforesaid. 25 30

Application to town districts and to certain road districts.

29. This Act shall, with the necessary modifications, apply with respect to town districts not forming part of any county, and to road districts situated in the Eden County, in the same manner as it applies with respect to boroughs. 35

Regulations.

30. The Governor-General may from time to time, by Order in Council, make all such regulations as may in his opinion be necessary or convenient for giving full effect to the provisions of this Act. 40

SCHEDULE.

Schedule.

FARM-LAND LIST.

*Farm-land List for the Borough of \_\_\_\_\_, to come into Force on  
the \_\_\_\_\_ Day of \_\_\_\_\_, 19\_\_.*

Number on Valuation Roll.	Occupier.			Owner.			Description and Situation of Rateable Property.	If Let, for what Term, and in what Manner.	Rateable Value.	Special Rateable Value.
	Surname.	Christian Name.	Trade or Occupation.	Surname.	Christian Name.	Trade or Occupation.				

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