



ANALYSIS

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1986, No. 8—*Local*

An Act to validate certain resolutions and special orders made by the Invercargill City Council adopting and altering a system of differential rating and to validate rates made and levied in reliance on those resolutions and those special orders
[6 November 1986]

WHEREAS by Judgment of the Court of Appeal of New Zealand dated the 29th day of November 1984 it was declared—

- (a) That the system of rating on a differential basis which the Invercargill City Council (in this Act referred to as the Council) purported to adopt by special order effected by resolution passed on the 22nd day of February 1977 and modified by resolution passed on the 22nd day of March 1977 and confirmed (as so modified) by resolution passed on the 26th day of April 1977 was on the true construction of the said resolution for a period of one rating year only and lapsed on the 31st day of March 1978:
- (b) That when by special order effected by resolution passed on the 26th day of June 1979 and confirmed by resolution passed on the 31st day of July 1979 it was resolved by the Council to alter the basis of differential rating based on the consolidated rate for the year commencing on the 1st day of April 1979 so that the differential on multi-unit residential

property would remain at 15 percent of the basic consolidated rate per unit up to a maximum of 100 percent for 8 units and so that the differential on other than residential property would be 50 percent of the basic consolidated rate extra on each assessment there was not then in existence any valid system of differential rating which it was competent for the Council to alter:

- (c) That the said special order effected by resolution passed on the 26th day of June 1979 and confirmed by resolution passed on the 31st day of July 1979 was accordingly invalid:
- (d) That such part of the rate made and levied by the Council by resolution passed on the 31st day of July 1979 for the period commencing on the 1st day of April 1979 and ending on the 31st day of March 1980 as represented a differential rate of 15 percent of the basic consolidated rate on multi-unit residential property or 50 percent of the basic consolidated rate on other than residential property was invalid:
- (e) That when on the 8th day of July 1980 it was resolved by the Council that it make and levy on all rateable property within its district for the year commencing on the 1st day of April 1980 and ending on the 31st day of March 1981 a basic consolidated rate of 2.13 cents in the dollar on land value and—
 - (i) On multi-unit residential property a differential rate of 15 percent on the first 2 units and 15 percent on each subsequent unit on the same assessment with a maximum differential of 100 percent for 8 or more units on the same assessment; and
 - (ii) On other than residential property a differential rate of 50 percent extra on each assessment—there was not then in existence any valid system of differential rating under which it was competent for the Council to levy a differential rate:
- (f) That such part of the rate made and levied by the Council by resolution passed on the 8th day of July 1980 for the year commencing on the 1st day of April 1980 and ending on the 31st day of March 1981 as represented a differential rate of 15 percent of the basic consolidated rate on multi-unit residential property or 50 percent of the basic consolidated rate on other than residential property was invalid:

And whereas in reliance on the resolution passed on the 26th day of April 1977 the Council has made and levied differential rates for the years ended the 31st day of March 1978 and 1979: And whereas in reliance on the said resolution passed on the 26th day of April 1977 and the resolution passed on the 31st day of July 1979 the Council has made and levied a differential rate for the years ended the 31st day of March 1980, 1981, 1982, 1983, and 1984: And whereas it is desirable that the said resolutions and the said differential rates be validated and have effect in respect of the years ended the 31st day of March 1978 to the 31st day of March 1984 inclusive:

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 Invercargill City Council (Differential Rating Validation) Act 1986.

2. Resolutions and special order deemed effective without limitation, and declaration of differential rating system—Notwithstanding that the said resolution passed on the 22nd day of February 1977, as modified by the said resolution passed on the 22nd day of March 1977, lapsed on the 31st day of March 1978, and notwithstanding that the said special order made on the 26th day of April 1977 lapsed on the 31st day of March 1978, the said resolutions and the said special order are hereby deemed to have effect from the 1st day of April 1977 until otherwise altered, amended, or revoked by the Council; and the differential rating system is hereby deemed to have been approved with effect from the said 1st day of April 1977 until otherwise altered, amended, or revoked by the Council.

3. Validation of resolution and special order—Notwithstanding that the said resolution passed on the 26th day of June 1979 was invalid, and notwithstanding that the said special order made on the 31st day of July 1979 was invalid, the said resolution and the said special order are hereby validated and declared to have been lawfully made and confirmed in respect of the rating year beginning on the 1st day of April 1979; and the said alteration to the differential rating system is hereby deemed to have been approved with effect from that date and thereafter until otherwise altered, amended, or revoked by the Council.

4. Validation of rates—(1) The rates made and levied by the Council for the years ending with the 31st days of March 1980, 1981, 1982, 1983, and 1984 are hereby validated and deemed to have been lawfully made and levied.

(2) All actions of the Council in levying and collecting the said rates are hereby validated and deemed to have been lawful.

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

(4) Subject to section 5 of this Act, such part of the said rates as has not yet been paid to the Council is hereby declared to be lawfully payable, and capable of being collected as if it had always been lawfully payable.

5. Certain rates not recoverable—For the purposes only of determining the liability of any person to pay rates in respect of any rateable property whose roll valuation number appears in the first column of the First Schedule to this Act, there shall be deemed to have been paid to the Council (before the time before which it was required by law to be paid, and in addition to all other sums in fact so paid) in respect of that rateable property, for the rating year specified in the second column of that Schedule opposite the reference to its roll valuation number, the amount specified in the third column of that Schedule opposite the reference to that year.

6. Council to make certain refunds—Every amount specified in the first column of the Second Schedule to this Act is hereby declared to be a debt due (on the commencement of this Act) by the Council to the person specified opposite that amount in the second column of that Schedule, and shall be paid and recoverable accordingly.

SCHEDULES

Section 5

FIRST SCHEDULE

RATES NOT RECOVERABLE

<i>Valuation Roll Number</i>	<i>Rating Year</i>	<i>Amount \$</i>
2998/704/0	1979/80	442.50
	1980/81	585.75
	1981/82	726.00
	1982/83	841.50
	1983/84	841.50
3005/261/0	1979/80	343.34
	1980/81	484.57
	1981/82	600.60
	1982/83	696.15
	1983/84	696.15
3005/262/0	1979/80	344.73
	1980/81	484.57
	1981/82	600.60
	1982/83	696.15
	1983/84	696.15
3005/271/0	1979/80	135.02
	1980/81	175.72
	1981/82	217.80
	1982/83	252.45
	1983/84	252.45
3005/443/0	1979/80	397.36
	1980/81	478.18
	1981/82	592.68
	1982/83	686.97
	1983/84	686.97
3005/280/1	1979/80	631.89
	1980/81	760.41

SECOND SCHEDULE

Section 6

RATES TO BE REFUNDED

<i>Amount</i>	<i>Ratepayer</i>
929.07	A. J. Brown
1,402.90	R. and P. Thompson
2,029.94	Tappers Ltd.
1,000.32	R. Moir
930.14	J. A. McCallum and Son
978.90	McKenzie Bros.
877.50	Baths Car Court Ltd.
1,716.00	J. E. Watson and Co.
1,579.50	Bob Robertson Ltd.
2,398.50	H. E. Melhop Ltd.
5,813.10	J. J. Holdings Ltd.
2,858.89	Macaulay Motors Ltd.
765.97	Mason Motors Ltd.
875.54	D. and O. Campbell
440.70	J. M. Hannan
469.94	North Road Car Sales
898.94	Fraser and Smith
469.94	Collingwood Truck Sales
781.95	T. J. Potts
128.27	D. A. Smith
1,101.74	M. E. Wills
