Version
as at 23 December 2023

Rating Valuations Act 1998

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Commencement	see section 1(2)

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The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This Act is administered by Land Information New Zealand.

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An Act to—

(a) provide for the Valuer-General to be a statutory officer within Land Information New Zealand; and

(b) introduce contestability to the rating valuations market by assigning to the Valuer-General a regulatory rather than a participatory role in the preparation of district valuation rolls; and

(c) repeal the Valuation of Land Act 1951 and generally restate the law relating to the valuation of land for rating purposes

1 Short Title and commencement

(1) This Act may be cited as the Rating Valuations Act 1998.

(2) This Act comes into force on 1 July 1998.

2 Interpretation

In this Act, unless the context otherwise requires,—

annual value, in relation to any rating unit, means the greater of—

(a) the rent at which the unit would let from year to year, reduced by—

(i) 20% in the case of houses, buildings, and other perishable property; and

(ii) 10% in the case of land and other hereditaments:

(b) 5% of the capital value of the fee simple of the unit

capital value of land means, subject to sections 20 and 21, the sum that the owner's estate or interest in the land, if unencumbered by any mortgage or

other charge, might be expected to realise at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to require

department means Land Information New Zealand, or such other department or ministry as has, with the authority of the Prime Minister, for the time being assumed responsibility for the administration of this Act

district means the district over which the jurisdiction of a local authority to set rates extends

district plan has the meaning given in section 2(1) of the Resource Management Act 1991

district valuation roll means a roll prepared for a district under section 7 and approved under section 11; and **valuation roll** and **roll** have corresponding meanings

existing roll values, in the situation where a valuation is required to preserve uniformity with existing roll values of comparable parcels of land, means the values appearing on the district valuation roll—

(a) as revised in the most recent general revaluation of that roll approved by the Valuer-General under section 11; and

(b) as updated in consequence of any alterations made in connection with that general revision under section 35 or section 39

general revaluation means the periodic revaluation of all rating units on a valuation roll required by section 9

improvements, in relation to any land, means all work done or material used at any time on or for the benefit of the land by the expenditure of capital or labour, so far as the effect of the work done or material used is to increase the value of the land and its benefit is not exhausted at the time of valuation; but does not include—

(a) work done or material used in—

(i) the provision of roads or streets, or in the provision of water, drainage or other amenities in connection with the subdivision of the land for building purposes:

(ii) the draining, excavation, filling, or reclamation of the land, or the making of retaining walls or other related works:

(iii) the grading or levelling of the land or the removal of rocks, stone, sand, or soil:

(iv) the removal or destruction of vegetation, or the effecting of any change in the nature or character of the vegetation:

(v) the alteration of soil fertility or of the structure of the soil:

(vi) the arresting or elimination of erosion or flooding:

(b) except in the case of land owned or occupied by the Crown or by a statutory public body, work done or material used on or for the benefit of the land by the Crown or any statutory body except to the extent that it has been paid for by way of direct contribution

land means all land, tenements, and hereditaments, whether corporeal or incorporeal, in New Zealand, and all chattel or other interests in the land, and all trees growing or standing on the land

Land Valuation Tribunal or **Tribunal** means a Land Valuation Tribunal established under the Land Valuation Proceedings Act 1948

land value, in relation to any land, and subject to sections 20 and 21, means the sum that the owner's estate or interest in the land, if unencumbered by any mortgage or other charge, might be expected to realise at the time of valuation if—

(a) offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose; and

(b) no improvements had been made on the land

local authority means a territorial authority or regional council

minerals includes all minerals, metals, coal, oil, kauri gum, clay, stone, gravel, sand, precious stones, and water; and includes petroleum within the meaning of section 2(1) of the Crown Minerals Act 1991

Minister means the Minister of the Crown who, under the authority of any warrant or with the authority of the Prime Minister, is for the time being responsible for the administration of this Act

owner means the person who, whether jointly or separately, is seised or possessed of or entitled to any estate or interest in land constituting a rating unit

ratepayer has the same meaning as in section 11 of the Local Government (Rating) Act 2002

rates means general rates, uniform annual general charges and targeted rates under the Local Government (Rating) Act 2002

rating unit has the meaning given to it under sections 5B and 5C

regional council means a regional council within the meaning of the Local Government Act 2002

registered valuer means a valuer registered under the Valuers Act 1948

territorial authority means a territorial authority within the meaning of the Local Government Act 2002

valuation services—

(a) includes—

(i) the fixing or altering of the values of any rating unit:

(ii) the altering of any such value on objection:

(iii) the distribution of the rateable value of a rating unit for the purpose of section 27(5) of the Local Government (Rating) Act 2002:

(b) does not include—

(i) services in relation to the preparation or maintenance of a district valuation roll that are of a clerical or minor nature only and do not require expertise in the area of valuation:

(ii) any services specified for the purposes of this paragraph in rules made under this Act

value of improvements means the added value which at the date of valuation the improvements give to land.

Compare: 1951 No 19 s 2

Section 2 **annual value**: amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **annual value** paragraph (a): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **annual value** paragraph (b): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **district**: amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **district plan**: replaced, on 23 December 2023, by section 6 of the Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68).

Section 2 **equalisation adjustment**: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **equalisation certificate**: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **general revaluation**: amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **improvements**: amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **improvements** paragraph (a): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **local authority**: substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **minerals**: amended, on 24 May 2013, by section 65 of the Crown Minerals Amendment Act 2013 (2013 No 14).

Section 2 **occupier**: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **owner**: amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **ratepayer**: inserted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **rates**: substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **rates-postponement value**: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **rating unit**: inserted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **regional council**: substituted, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Section 2 **special purpose authority**: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **special rateable value**: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **territorial authority**: substituted, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

Section 2 **valuation services** paragraph (a)(i): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 2 **valuation services** paragraph (a)(iii): substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Part 1
Functions and powers of Valuer-General

3 Valuer-General

(1) There is from time to time to be appointed under the Public Service Act 2020 a Valuer-General.

(2) The Valuer-General reports directly to the Minister on the exercise of his or her functions and powers under this Act.

Compare: 1951 No 19 s 4

Section 3(1): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

4 Functions and powers of Valuer-General

(1) The functions of the Valuer-General are—

(a) to provide technical advice to the Government on valuation issues and on the regulation of the provision of rating valuations:

(b) to set minimum quality standards and specifications necessary for the maintenance and upkeep of district valuation rolls in the interests of ensuring a nationally consistent, impartial, independent, and equitable rating valuation system:

(c) to monitor and audit rating valuations against the minimum standards and specifications:

(d) to certify to local authorities that the district valuation roll meets the minimum standards.

(2) The Valuer-General may from time to time—

(a) make rules in relation to rating units, rating valuations, district valuation rolls, and the distribution of rateable values, in accordance with section 5:

(b) audit and monitor local authorities, and those contracted by local authorities to undertake rating valuation services, for compliance with the provisions of this Act and rules and regulations made under this Act, and with any other legislation relating to the valuation of land for rating purposes:

(c) require local authorities to collect and provide to the Valuer-General such information as the Valuer-General thinks fit for the purpose of carrying out his or her functions.

Section 4(2)(a): substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

5 Valuer-General may make rules setting requirements in relation to valuations and district valuation rolls

(1) The Valuer-General may from time to time make rules for all or any of the following purposes:

(a) prescribing standards, specifications, and methodologies for the rating valuation process, including—

(i) the data which must be gathered and the form in which it is gathered:

(ii) the processes which must be followed in gathering the data:

(iii) the processes for forwarding that data to the Valuer-General:

(b) prescribing who may carry out valuations or provide valuation services for the purposes of this Act:

(c) prescribing rules as to the maintenance and content of district valuation rolls (including what constitutes a rating unit in accordance with sections 5B and 5C):

(ca) prescribing rules as to the distribution of rateable values for the purpose of section 27(5) of the Local Government (Rating) Act 2002:

(d) providing for the auditing and monitoring of general revaluations, and of alterations during the currency of a roll:

(e) *[Repealed]*

(f) requiring the provision of information to the Valuer-General or any other person or body specified by the Valuer-General relating to valuations, general revaluations, and alterations during the currency of a roll by territorial authorities:

(g) providing for the manner in which any valuation is to be reviewed by a territorial authority as a result of an objection:

(h) providing for such other matters relating to valuations and valuation services as are contemplated by or necessary for giving full effect to the provision of this Act or as may be necessary or desirable to allow the Valuer-General to perform his or her functions under this Act or any related Act.

(2) Any such rules may—

(a) provide for when any valuation is to take effect:

(b) apply generally throughout New Zealand, or only to such local authority or authorities or such district or districts as may be specified in the rules:

(c) exempt from their application any territorial authority which has commenced a general revaluation until the completion of that general revaluation.

(3) Before making any rules under this section, the Valuer-General must—

(a) publish a notice of his or her intention to make the rules in daily newspapers published in Auckland, Wellington, Christchurch, and Dunedin, respectively, and also publish the notice in the *Gazette*; and

(b) give interested persons a reasonable time, which must be specified in the notice, to make submissions on the proposed rules; and

(c) consult with such persons or groups representative of valuers, local authorities, and other interested persons as the Valuer-General thinks appropriate having regard in each case to the content and effect of the proposed rules.

(4) *[Repealed]*

(5) *[Repealed]*

(6) Rules under this section are secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	The maker must: • make it available to be inspected and obtained • notify it in the *Gazette* with a statement of where it is available	LA19 ss 73, 74(1)(a), Sch 1 cl 14
Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 5(1)(c): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 5(1)(ca): inserted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 5(1)(e): repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 5(1)(f): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 5(4): repealed, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 5(5): repealed, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Section 5(6): replaced, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

5A Meaning of record of title

In sections 5B and 5C, **record of title** means a record of title—

(a) issued under the Land Transfer Act 2017 for an estate in fee simple; or

(b) issued under the Unit Titles Act 2010 for a stratum estate; or

(c) issued under the Land Transfer Act 2017 for both—

(i) an undivided share in an estate in fee simple; and

(ii) an estate in leasehold of a building or part of a building on, or to be erected on, land comprised in the estate in fee simple under subparagraph (i).

Section 5A: inserted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 5A heading: amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5A: amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5A(a): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5A(b): amended, on 20 June 2011, by section 233(1) of the Unit Titles Act 2010 (2010 No 22).

Section 5A(c): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

5B What constitutes rating unit if there is record of title

(1) For land for which there is a record of title, the land comprised in the record of title constitutes a rating unit.

(2) However, the Valuer-General may make rules under section 5(1)(c) for the purposes of determining whether particular land comprised in the following constitutes a rating unit:

- (a) 2 or more records of title:
- (b) part of a record of title.

(3) The Valuer-General may make rules—

- (a) under subsection (2)(a) only for land—
  - (i) that is owned by the same person or persons; and
  - (ii) that is used jointly as a single unit; and
  - (iii) that is contiguous or separated only by a road, railway, drain, water race, river, or stream; and
- (b) under subsection (2)(b) only for land—
  - (i) that is—
    - (A) owned by the Crown; or
    - (B) surveyed and subject to a separate lease registered under section 91 of the Land Transfer Act 2017; or
    - (C) Māori freehold land subject to an occupation order made by the Māori Land Court under section 328 of Te Ture Whenua Maori Act 1993 (or an equivalent order made under a former provision); and
  - (ii) that it is appropriate, in the opinion of the Valuer-General, to treat as if comprised in a separate record of title.

(4) If land in a rating unit is in 2 or more districts, the part in each district constitutes a separate rating unit.

Section 5B: inserted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 5B heading: amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5B(1): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5B(2)(a): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5B(2)(b): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5B(3)(b)(i)(B): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5B(3)(b)(ii): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

5C What constitutes rating unit if there is no record of title

(1) For land for which there is no record of title, what constitutes a rating unit must be determined in accordance with the following principles:

(a) for land owned by the Crown, a rating unit is the land that it is appropriate, in the opinion of the Valuer-General, to treat as if comprised in a record of title:

(b) for land not owned by the Crown, a rating unit is,—

(i) if an instrument exists, the land described in the instrument; or

(ii) if an instrument does not exist, the land that it would be appropriate, in the opinion of the Valuer-General, to sell or transfer as a separate property.

(2) The Valuer-General must make rules under section 5(1)(c) for the purposes of determining whether particular land, for which there is no certificate of title, constitutes a rating unit.

(3) The rules must be consistent with the principles in subsection (1).

(4) Despite subsection (3), the rules may include rules for the purposes of determining whether particular land in subsection (1) comprised in the following constitutes a rating unit:

(a) 2 or more pieces of land (which may include 1 or more pieces of land comprised in a record of title):

(b) part of a piece of land.

(5) The Valuer-General may make rules—

(a) under subsection (4)(a) only for land—

(i) that is owned by the same person or persons; and

(ii) that is used jointly as a single unit; and

(iii) that is contiguous or separated only by a road, railway, drain, water race, river, or stream; and

(b) under subsection (4)(b) only for land—

(i) that is—

(A) owned by the Crown; or

(B) Māori freehold land subject to an occupation order made by the Māori Land Court under section 328 of Te Ture

Whenua Maori Act 1993 (or an equivalent order made under a former provision); and

(ii) that it is appropriate, in the opinion of the Valuer-General, to treat as if comprised in a separate record of title.

(6) If land in a rating unit is in 2 or more districts, the part in each district constitutes a separate rating unit.

(7) In this section, **instrument**—

(a) means an instrument under which ownership of the land is registered or recorded; and

(b) to avoid doubt, includes an order made by the Māori Land Court determining ownership of land.

Section 5C: inserted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 5C heading: amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5C(1): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5C(1)(a): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5C(4)(a): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Section 5C(5)(b)(ii): amended, on 12 November 2018, by section 250 of the Land Transfer Act 2017 (2017 No 30).

Part 2
District valuation rolls

6 District valuation rolls to be used as basis for rating

[Repealed]

Section 6: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

7 Territorial authorities to prepare and maintain district valuation rolls

(1) Each territorial authority must prepare and maintain a district valuation roll for its own district in accordance with rules made under this Act.

(2) Each roll must contain the information in respect of each rating unit within the district that is required by the rules.

(3) Where the boundaries of the district of a territorial authority are altered, or a new district is constituted, the relevant territorial authorities must prepare such new rolls or make such alterations in existing rolls as may be necessary to give effect to the provisions of this Act.

(4) *[Repealed]*

Compare: 1951 No 19 s 8

Section 7(2): substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 7(4): repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

8 Persons who may provide valuations

(1) All valuation services required by this Act must be carried out by a registered valuer or by some other person or body of a class approved for the purpose by rules made under this Act.

(2) A local authority must notify the Valuer-General of each person or body who is to undertake valuation services for it in the manner specified in rules made under this Act.

General revaluations

9 General revaluation of rolls at 3-yearly intervals

(1) A territorial authority must revise its district valuation roll at intervals of not more than 3 years by revaluing every rating unit within its district to ensure that the roll represents values current as at the date of the revaluation.

(2) Any such general revaluation is to be undertaken on the basis of values as at such date as is determined by the territorial authority and advised to the Valuer-General.

(3) Any such general revaluation must comply with rules made by the Valuer-General for the purpose.

(4) *[Repealed]*

(5) *[Repealed]*

(6) *[Repealed]*

(7) *[Repealed]*

Compare: 1951 No 19 ss 9–11

Section 9(1): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 9(4): repealed, on 30 June 2022, by section 9(7).

Section 9(5): repealed, on 30 June 2022, by section 9(7).

Section 9(6): repealed, on 30 June 2022, by section 9(7).

Section 9(7): repealed, on 30 June 2022, by section 9(7).

10 Territorial authority to supply details of general revaluation to Valuer-General

A territorial authority must supply to the Valuer-General, within the time required by the Valuer-General or by rules made under this Act,—

(a) such information as to the values and valuation bases that are proposed to be implemented or used in the general revaluation as are specified in rules made under this Act; and

(b) such other related information as may be required by the Valuer-General or by rules made under this Act.

11 Valuer-General's approval required before general revaluation may be implemented

(1) As soon as reasonably practicable after receipt of all information required under section 10, the Valuer-General must either—

(a) certify his or her approval of the general revaluation, and notify the territorial authority accordingly; or

(b) notify the territorial authority that he or she declines to approve implementation of the general revaluation on the basis that it does not meet appropriate standards, giving reasons and specifying the areas where correction or improvement is required before approval will be given under this section.

(2) No rate may be assessed on the basis of the values proposed in the general revaluation unless the Valuer-General has certified his or her approval of the general revaluation under this section.

Section 11(2): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

12 General revaluation to be publicly notified upon completion

(1) Upon the Valuer-General's certification of a general revaluation of its district valuation roll, the territorial authority must forthwith give public notice that—

(a) the roll is open for inspection, free of charge, at the principal public office of the territorial authority, or at another convenient specified place, during ordinary office hours or such other hours as may be specified in the notice; and

(b) objections to the roll must be lodged within the time fixed in regulations made under this Act.

(2) The roll must be kept available for inspection until the period allowed for objections has expired.

(3) The roll available for public inspection must not include the name of any person (unless necessary for identifying the rating unit) or any address other than the street address of the rating unit.

Compare: 1951 No 19 s 18A

Section 12(3): added (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

13 Notice of general revaluation to owners and occupiers

A territorial authority must give to the owner of each rating unit and ratepayer for the rating unit (if different) in its district—

(a) a notice of the valuation placed on that land in a general revaluation; and

(b) information as to the right of the owner or ratepayer to object to the valuation, and as to the manner in which an objection may be lodged.

Compare: 1951 No 19 s 18

Section 13: amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 13(b): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Alterations to rolls

14 Alterations during currency of rolls

(1) A territorial authority may at any time, of its own motion or on the application of the owner of, or ratepayer for (if different), a rating unit appearing on the roll, make alterations to its current district valuation roll in order to readjust and correct valuations and entries and bring them up to date,—

(a) in the manner and circumstances specified in rules made under this Act; and

(b) in accordance with any procedure specified in the rules.

(2) Any change in the valuation of a rating unit under this section—

(a) must preserve uniformity with existing roll values of comparable parcels of land; and

(b) must be notified to the affected owner or ratepayer under section 17, and is subject to objection under section 32.

(3) A territorial authority that alters its district valuation roll under subsection (1) must as soon as is reasonably practicable notify that alteration to all other local authorities that use the roll for the purpose of their rating information database.

Compare: 1951 No 19 ss 12, 15

Section 14(1): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 14(2): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 14(2)(b): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 14(3): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

15 Alteration may be backdated in case of certain omissions

(1) Subsection (2) applies if, for any reason,—

(a) the value of the rating unit does not appear in a current district valuation roll, either separately or as part of a larger area; or

(b) the value of a rating unit, or of any thing forming part of the unit, has not been included in the value of the unit as it appears in the current district valuation roll.

(2) The value for the unit or thing must be entered on the valuation roll as from the end of the financial year that precedes the date on which the value is actually entered on the roll.

(3) Nothing in subsection (2) authorises the entry on a district valuation roll of any thing as at a date earlier than the existence or commencement of the thing.

Section 15: substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

16 New valuation on request

(1) An owner of, or a ratepayer for (if different), a rating unit may, by written notice to a territorial authority, request the territorial authority to make a new valuation of the unit for the purpose of the district valuation roll.

(2) The reasonable costs of the valuation are payable by the applicant, and the territorial authority may require those costs to be paid before undertaking the valuation.

(3) The new valuation—

(a) is to be made so as to preserve uniformity with existing roll values of comparable parcels of land; and

(b) is otherwise to be made in accordance with rules made under this Act.

(4) A new valuation under this section, or any refusal to make or alter a valuation under this section, must be notified to the owner and the ratepayer (if different) under section 17, and is subject to objection under section 32.

(5) For the purposes of section 6(2), a new valuation under this section, and any new valuation made by a Land Valuation Tribunal on objection from the new valuation, is to be treated as having been entered on the district valuation roll on the last day of the financial year in which the notice under subsection (1) was given, whether or not the new valuation has been actually made and entered on or before that date.

Compare: 1951 No 19 s 41

Section 16(1): substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 16(4): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

17 Notice of alterations, etc, to owner and ratepayer

(1) Subsection (2) applies if an entry in the district valuation roll has been altered under section 14 or section 16, or a request for a new valuation under section 16 has been refused or has resulted in no change in value.

(2) A territorial authority must give to the owner of each rating unit and the ratepayer for the unit (if different)—

(a) a notice of the alteration, refusal, or unchanged value; and

(b) information as to the right of the owner or ratepayer to object to the alteration, refusal, or unchanged value and as to the manner in which an objection may be lodged.

Section 17: substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Equalisation certificates and special rating areas [Repealed]

Heading: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

18 Equalisation certificates and special rating areas under Rating Powers Act 1988

[Repealed]

Section 18: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

19 Valuer-General's approval required before rating may proceed on basis of equalisation certificate or special rating area

[Repealed]

Section 19: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Part 3
Special provisions relating to determination of rateable values

20 Value of trees and minerals

(1) The value of any trees is not to be included in any valuation under this Act unless the trees are fruit trees, nut trees, vines, berryfruit bushes, or live hedges.

(2) The value of any fruit trees, nut trees, vines, berryfruit bushes, or live hedges is not to be taken into account in assessing the land value of any rating unit under this Act.

(3) The value of any minerals is not to be included in any valuation under this Act unless the owner of, or ratepayer for (if different), the rating unit is receiving a benefit from the sale or use or working or extraction of those minerals.

Compare: 1951 No 19 s 28(3)

Section 20(2): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 20(3): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

21 Value of land subject to lease

(1) For the purpose of determining under this Act the capital value or land value or annual value of a rating unit that is subject to a lease,—

(a) regard is to be had to the desirability for rating purposes of preserving uniformity with contemporaneous roll values of comparable parcels of land; and

(b) any lease provisions or circumstances particular to the property concerned that do not reflect the prevailing market conditions at the date of valuation are to be disregarded.

(2) This section applies for the purposes of determining valuations for the purposes of this Act and the Local Government (Rating) Act 2002 only, and is not intended to alter the definitions of the terms capital value and land value in the case of valuations made other than for rating purposes under any other Act or document.

Section 21(1): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 21(2): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

22 Rates-postponement values of farmland

[Repealed]

Section 22: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

23 Special rateable values of industrial or commercial land in residential or rural areas

[Repealed]

Section 23: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

24 Special rateable values of residential land in commercial or industrial areas

[Repealed]

Section 24: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

25 Special rateable values of single or double-unit dwellings where values influenced by demand for multi-unit housing

[Repealed]

Section 25: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

26 Special rateable values of existing use properties

[Repealed]

Section 26: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

27 Special rateable values of land subject to special preservation conditions

[Repealed]

Section 27: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

28 Rates-postponement or special rateable value need not be determined unless likely to be lower than normal rateable value

[Repealed]

Section 28: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

29 When rates-postponement and special rateable values to be entered in valuation roll

[Repealed]

Section 29: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

30 Land ceasing to be used for purpose for which rates-postponement or special rateable value determined

[Repealed]

Section 30: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

31 Notice to owners and occupiers in relation to rates-postponement or special rateable value

[Repealed]

Section 31: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Part 4
Objections

32 Objection by owner or ratepayer

(1) An owner or ratepayer (if different) may object to any information contained in a notice of valuation or to any other decision required to be notified to the owner or ratepayer under section 13 or section 17.

(2) The objection must be made within the time and in the manner specified in regulations made under this Act.

Compare: 1951 No 19 s 18(2)

Section 32 heading: amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 32(1): substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

33 Objection by other persons

(1) A person who is the owner of, or ratepayer for (if different), a rating unit appearing on a district valuation roll may object to any other valuation entered on that roll in a general revaluation.

(2) The objection must be made within the time and in the manner specified in regulations made under this Act.

(3) The person must notify the owner of, and ratepayer for (if different), the rating unit of the objection in the prescribed manner.

Section 33(1): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 33(3): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

34 Objection to be initially reviewed by valuer

(1) The territorial authority must refer an objection made under section 32 or section 33 to a registered valuer or other person of a class specified in rules made under this Act for review.

(2) The person to whom the objection is referred may be the same person who undertook the valuation or made the decision objected to.

(3) Any review under this section must be conducted in accordance with any rules made under this Act.

(4) On conclusion of the review, the territorial authority may determine to—

(a) alter the valuation; or

(b) decline to alter the valuation.

(5) Where the territorial authority determines to alter the valuation—

(a) it is to alter the district valuation roll accordingly; and

(b) the alteration takes effect on and from the date on which the valuation objected to would have taken effect had no objection been made.

Section 34(1): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

35 Notification of result of review

(1) The territorial authority must give the objector written notice of—

(a) its decision on a review under section 34(4); and

(b) the objector's right to require the objection to be heard by a Land Valuation Tribunal and of the manner of exercising that right.

(2) The territorial authority must also notify the following persons of the matters that are specified in subsection (1) (unless they are the objector):

(a) the owner of the rating unit:

(b) the ratepayer for the rating unit (if different from the owner).

(3) If no notice to take the matter further is given under section 36,—

(a) the decision of the territorial authority is to be treated as having been assented to by the objector, and as the case may require the owner or ratepayer (if different); and

(b) the decision of the territorial authority is to be taken as final and conclusive.

Compare: 1951 No 19 s 20(2)–(5)

Section 35(2): substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 35(3)(a): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

36 Persons affected may require objection to be heard by Land Valuation Tribunal

Any affected person (including the territorial authority) who is dissatisfied with a review under section 34 may, within 20 working days after service of the notice under section 35, require the objection to be heard by a Land Valuation Tribunal by—

(a) filing the objection in the office of the District Court in which the objection is required by section 21 of the Land Valuation Proceedings Act 1948 to be filed; and

(b) serving a copy of the objection on the territorial authority (except where it is the territorial authority that is dissatisfied with the review); and

(c) if appropriate, serving a copy of the objection on the owner of, and ratepayer for (if different), the rating unit concerned.

Compare: 1951 No 19 s 20

Section 36(c): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

37 Valuer-General may object to any valuation, or join proceedings

(1) The Valuer-General may at any time—

(a) object to any valuation made under this Act, in the manner specified in regulations made under this Act:

(b) object to any valuation determined on review under section 34, and require the objection to be heard by a Land Valuation Tribunal under section 36:

(c) as of right, join as a party in any proceedings in a Land Valuation Tribunal, and any subsequent or related court proceedings.

(2) Where the Valuer-General wishes to have his or her objection heard by a Land Valuation Tribunal, the Valuer-General commences proceedings by—

(a) filing the objection in the office of the District Court in which the objection is required by section 21 of the Land Valuation Proceedings Act 1948 to be filed; and

(b) serving a copy of the objection on—

(i) the territorial authority concerned; and

(ii) the owner of, and the ratepayer for (if different), the rating unit concerned; and

(iii) where appropriate, the original objector (if not the owner or ratepayer (if different)).

Section 37(2)(b)(ii): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 37(2)(b)(iii): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

38 Proceedings of Land Valuation Tribunal

(1) The presence of at least a District Court Judge and a registered valuer who is a member of a Tribunal is necessary to constitute a sitting of the Tribunal for the purpose of hearing an objection made under this Act.

(2) The onus of proof on any objection rests with the objector.

(3) In any proceedings before a Tribunal a local authority may be represented by a person who provides or has provided valuation services to the local authority, or an officer or employee of such a person, notwithstanding that the person, officer, or employee is not an officer or employee of the local authority, and the statement of any such person, officer, or employee that he or she appears by authority of the local authority is to be accepted as sufficient evidence of that authority.

(4) A Tribunal may award such costs against the relevant party as it considers reasonable if—

(a) the party fails to appear at the time fixed for any hearing of an objection before the Tribunal or fails to give adequate notice of the abandonment or settlement of the objection; or

(b) the Tribunal considers the objection frivolous or vexatious.

(5) Subject to this section, the Land Valuation Proceedings Act 1948 applies to all proceedings of a Land Valuation Tribunal on any objection under this Act.

Compare: 1951 No 19 s 20(7), (8)

39 Territorial authority to give effect to decisions of Tribunal

Except in any case where there is an appeal lodged against a Tribunal's decision, or where the Tribunal otherwise directs,—

(a) a territorial authority must, where appropriate, alter its district valuation roll to reflect any decision of a Land Valuation Tribunal; and

(b) any such alteration takes effect on and from the date on which the valuation objected to would have taken effect had no objection been made.

Compare: 1951 No 19 s 21

40 Valuation may be acted on while appeal pending

(1) The fact that an appeal is pending does not in the meantime interfere with or affect the decision of the Land Valuation Tribunal that is the subject of the appeal, and rates may be set, assessed, and recovered on the valuation fixed by the decision of the Tribunal as if no appeal were pending.

(2) *[Repealed]*

Compare: 1951 No 19 s 24

Section 40(1): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 40(2): repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Part 5
Miscellaneous provisions

41 Copies of entries in rolls available to public

(1) A territorial authority must supply a certified copy of any entry in its district valuation roll to any person who requests it and pays the prescribed fee.

(2) The certified copy must contain such matters as are required by rules or regulations made under this Act.

(3) The certified copy must not include the name of any person or any address other than the street address of the rating unit.

Compare: 1951 No 19 s 40

Section 41(3): added (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

42 Territorial authorities to maintain and supply information to Valuer-General

A territorial authority must—

(a) keep and maintain all information and documents required to be kept and maintained by it, by or under this Act, to the standard set in rules made under this Act; and

(b) supply such information and documents to the Valuer-General at the Valuer-General's request without charge.

43 Regional councils to share costs of maintaining district valuation rolls

(1) A regional council must pay annually to each of its constituent territorial authorities a share of the costs of the territorial authority in preparing and maintaining its district valuation roll.

(2) The regional council's annual share of the costs in any particular case is to be an amount determined having regard to the formula in subsection (3), or such other amount as is agreed between the council and the relevant territorial authority.

(3) The formula referred to in subsection (2) is as follows:

$$[b \div (a + b)] \times c$$

where—

a is the average annual gross revenue generated from rates for the last 3 financial years by the territorial authority; and

b is the average annual gross revenue generated from rates for the last 3 financial years by the regional council within the district of the territorial authority; and

c is all the costs incurred by the territorial authority in the relevant year in preparing and maintaining its district valuation roll in respect of the information that is required by, or requested by, the regional council or necessary for the preparation or maintenance of that information.

(4) In determining generally how to undertake its valuation services, a territorial authority must—

(a) consult with the relevant regional council; and

(b) have regard to the views of the regional council in its choice of service provider.

(5) A territorial authority must, without charge, provide a copy of its district valuation roll that contains the information that is required by, or requested by, a regional council to that regional council on request.

(6) If the territorial authority and the regional council cannot agree on the amount of the share of costs determined having regard to the formula in subsection (3), that amount is to be determined by arbitration in accordance with the Arbitration Act 1996.

Section 43(3) formula item c: amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 43(5): substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

44 Territorial authorities may be required to supply valuation services for equalisation certificates and special rating areas

[Repealed]

Section 44: repealed (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

45 Powers of entry

(1) Every person appointed or engaged by a local authority for the purpose of carrying out valuations under this Act, and the Valuer-General or any person authorised by the Valuer-General for the purpose, may at any reasonable time during a day other than a Sunday or a public holiday enter on any land for the purpose of making a valuation of the land or for the purpose of carrying out the functions of the Valuer-General set out in section 4.

(2) Subsection (1) does not authorise any person to enter a building except with the consent of the person appearing to be in charge of the building.

(3) A person exercising a power of entry under this section must produce to the person appearing to be in charge of the land written evidence of the authorisation to enter—

(a) if practicable, on first entering the land; and

(b) whenever subsequently reasonably required to do so by that person.

(4) The evidence of authorisation to enter referred to in subsection (3) must contain—

(a) a reference to this section; and

(b) the name of the authorised person; and

(c) a statement of the powers conferred by subsection (1) on the authorised person.

(5) The owner or occupier or manager of the land must answer any question put by any person authorised by subsection (1) to enter the land, and generally supply all necessary information to enable a correct valuation to be made and the valuation roll to be prepared, revised, and altered.

(6) Despite subsection (5), no person need answer any question or supply any information that the person would not be obliged to answer or supply as a witness in proceedings in any court of law.

(7) A person commits an offence if that person—

(a) in any way obstructs or hinders any other person in the exercise of his or her functions under this section; or

(b) refuses or fails to answer any question or to supply any requested information in his or her possession.

(8) A person who commits an offence under subsection (7) is liable on conviction to—

(a) a fine not exceeding $5,000, in the case of an individual:

(b) a fine not exceeding $10,000, in the case of a body corporate.

Compare: 1951 No 19 s 7

Section 45(8): amended, on 1 July 2013, by section 413 of the Criminal Procedure Act 2011 (2011 No 81).

46 Provisions relating to notices

(1) Any notice required to be given by any of sections 13, 14, 16, 17, and 31 must contain such information and be in such form (if any) as is specified in regulations made under this Act.

(2) The failure of a territorial authority to give notice under any of those sections does not invalidate a valuation.

(3) Subsections (4) to (7) apply to a notice required to be sent by this Act.

(4) The notice must be in writing and must be sent or delivered—

(a) personally; or

(b) by post addressed to the person at the person's—

(i) postal address as notified to the local authority by the person; or

(ii) last known business or residential address; or

(c) by fax addressed to the person at the person's fax number; or

(d) by any other means (including electronic means) acceptable to the person.

(5) A notice that is posted to a person must be treated as received by that person not later than 7 days after the date on which it is posted.

(6) A notice that is sent to a person at a fax number or electronic address must be treated as received by that person not later than 2 days after the date on which it is sent.

(7) However, a notice must not be treated as received if the person to whom it is posted or sent proves that it was not received, otherwise than through fault on the person's part.

Compare: 1951 No 19 ss 18(1), 20(3)

Section 46(3): substituted (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 46(4): added (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 46(5): added (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 46(6): added (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 46(7): added (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

47 Delegation of Valuer-General's functions and powers

The Valuer-General may under clauses 2 and 3 of Schedule 6 of the Public Service Act 2020 delegate to employees of the department, in the same manner and to the same extent as if the Valuer-General were its chief executive,—

(a) any power conferred on the Valuer-General by statute, other than the power to make rules under section 5:

(b) any power delegated to the Valuer-General by a Minister of the Crown.

Compare: 1951 No 19 s 5A

Section 47: amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

48 Appearance in legal proceedings of Valuer-General

The Valuer-General may appear either personally or by a barrister or solicitor or any officer of the department in any court or in any other proceedings, and the statement of any such barrister or solicitor or officer that he or she appears by authority of the Valuer-General is to be accepted as sufficient evidence of that authority.

Compare: 1951 No 19 s 47

49 Expenses of administration of Valuer-General

(1) All expenses incurred by the Valuer-General in the administration of this Act are to be met from—

(a) any appropriation by Parliament for the purpose; and

(b) any charges or levies imposed on local authorities pursuant to regulations made under section 52(1)(b).

(2) All monies received by the Valuer-General under this Act are to be paid into a Departmental Bank Account.

(3) Subject to section 73 of the Public Finance Act 1989, all fines recovered under this Act are to be paid into a Crown Bank Account.

Compare: 1951 No 19 s 49

Section 49(3): amended, on 25 January 2005, pursuant to section 65R(3) of the Public Finance Act 1989 (1989 No 44).

50 Delegation of functions and powers of territorial authority

(1) A local authority may delegate to any officer or employee of the local authority any of its functions and powers under this Act.

(2) *[Repealed]*

Section 50(2): repealed, on 1 July 2003, by section 262 of the Local Government Act 2002 (2002 No 84).

51 Sale of information obtained under Act not prevented by Copyright Act 1994

Nothing in the Copyright Act 1994 prevents any local authority or the Valuer-General from selling any information required to be provided to the Valuer-General by or under this Act.

Section 51: amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

52 Regulations

(1) The Governor-General may from time to time, by Order in Council made on the recommendation of the Minister, make regulations for all or any of the following purposes:

(a) prescribing the matters in respect of which fees or charges are payable under this Act, the amounts of any fee or charge, or the method or rates by which they are to be assessed, the persons liable for payment of the fees or charges, the method of recovery of any fees or charges, and the circumstances in which the payment of the whole or any part of the fees or charges may be remitted or waived:

(b) imposing charges or levies on local authorities to be paid to the Valuer-General in respect of the exercise of his or her functions under this Act, and prescribing the amount or method of calculation of any such charge or levy and the manner of its collection:

(c) prescribing the time and manner in which notices are to be given under this Act:

(d) prescribing the time within which and the manner in which objections are to be lodged, including prescribing forms:

(e) specifying the matters on which any person is required to provide any information (including requiring any vendor to notify the Valuer-General of the sale price of any property) for the purposes of this Act:

(f) prescribing limitations or prohibitions on the bulk provision of district valuation roll information for purposes outside the purposes of this Act or the Local Government (Rating) Act 2002 or related legislation, or to persons not having responsibilities in relation to the administration of this Act or the Local Government (Rating) Act 2002 or related legislation:

(g) creating offences in respect of the contravention of or non-compliance with any regulation made under this Act, and providing for the imposition of penalties not exceeding $5,000:

(h) providing for such other matters as are contemplated by or necessary for giving full effect to the provisions of this Act and for its due administration.

(2) Different fees and charges, or different methods or rates for assessing fees and charges, may be prescribed under subsection (1)(a) in respect of different classes of person.

(3) Any charge or levy imposed by regulations made under subsection (1)(b)—

(a) must be reasonable having regard to the expenses incurred or to be incurred by the Valuer-General in the exercise of his or her functions and powers under this Act in relation to the local authority on whom the charge or levy is imposed; and

(b) is payable to the Valuer-General and recoverable in any court of competent jurisdiction as a debt due to the Valuer-General.

(4) The Minister may not recommend the making of an Order in Council that imposes or increases a fee or charge unless the Minister has previously consulted the New Zealand Local Government Association Incorporated on the matter.

(5) Regulations under this section are secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

Compare: 1951 No 19 s 48

Legislation Act 2019 requirements for secondary legislation made under this section		
Publication	PCO must publish it on the legislation website and notify it in the *Gazette*	LA19 s 69(1)(c)
Presentation	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
Disallowance	It may be disallowed by the House of Representatives	LA19 ss 115, 116

This note is not part of the Act.

Section 52(1)(f): amended (but only for the purpose of rating in a financial year that begins on or after 1 July 2003), on 31 March 2002, by section 137(1) of the Local Government (Rating) Act 2002 (2002 No 6).

Section 52(5): inserted, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

Repeals and amendments

53 Repeals

The enactments listed in Schedule 1 are repealed.

54 Amendments to other Acts, etc

(1) The enactments specified in Schedule 2 are amended in the manner indicated in that schedule.

(2) *Amendment(s) incorporated in the rules.*

Savings

55 References to Valuer-General in leases and other documents

(1) Where any lease or other document provides for the rent or other matter under the lease or other document to be determined by the Valuer-General, all references to the Valuer-General in the lease or other document are to be read as references to a registered valuer nominated by the President of the New Zealand Institute of Valuers.

(2) Despite subsection (1), where any lease administered by the Maori Trustee contains a provision whereby the Valuer-General is requested to recommend a rental, the lease is to be read as if the rental were that determined by a valuation by a registered valuer chosen in accordance with the following provisions:

(a) the Maori Trustee must—

(i) nominate a registered valuer to conduct the valuation; and

(ii) notify the lessee in writing of the name of the registered valuer:

(b) if the lessee does not object to the registered valuer within 14 days after being notified of the nomination, that valuer may conduct the valuation:

(c) if the lessee does object within 14 days after the notification, and no agreement as to who should conduct the valuation can be reached, the valuation is to be conducted by a registered valuer nominated by the President of the New Zealand Institute of Valuers.

(3) Any reference in a lease administered by the Maori Trustee to the term special government valuation is to be read as a reference to the term special valuation, and any reference to the Valuer-General is to be read as a reference to a registered valuer agreed by the parties or, failing agreement, nominated by the President of the New Zealand Institute of Valuers.

56 References to this Act, etc

(1) Unless the context in any case otherwise requires, references to this Act or any provision of this Act in this Act or in any of the enactments amended by sec-

tion 54 are to be treated as including references to the Valuation of Land Act 1951, or the appropriate corresponding provision of that Act.

(2) Unless the context otherwise requires,—

(a) references to a registered valuer in any of the enactments amended by section 54 are to be treated as including, in respect of any matters occurring before the commencement of this Act, references to the Valuer-General; and

(b) where any matter involving requirements on or actions of the Valuer-General in relation to valuations has been started but not concluded under any such enactment by the date of commencement of this Act then, if it is impractical for the matter to be concluded under the relevant enactment by the appointment of another registered valuer to replace the Valuer-General, the requirements or action in relation to valuations may be concluded by a registered valuer appointed by the Valuer-General after consultation with the President of the New Zealand Institute of Valuers.

57 Savings relating to proceedings

(1) All proceedings that, immediately before the commencement of this Act, were pending by or against or which could have been brought by or against or in respect of the chief executive of the Valuation Department may be carried on, completed, or enforced by or against or in respect of the Attorney-General or such chief executive or other person as the Attorney-General may certify for the purposes of this section.

(2) All proceedings that—

(a) immediately before the commencement of this Act were pending by or against or which could have been brought by or against or in respect of any person other than the chief executive of the Valuation Department; and

(b) relate to anything done or omitted to be done by or against or in relation to that person in the performance of functions or powers of the chief executive of the Valuation Department, whether as an employee of the relevant ministry or otherwise,—

may be carried on, completed, or enforced by or against or in respect of the Attorney-General or such chief executive or other person as the Attorney-General may certify for the purposes of this section.

58 Saving of pre-1971 definitions of improvements and value of improvements in certain cases

The repeal of the Valuation of Land Amendment Act (No 2) 1970 by section 53 does not affect the continued application of section 8(5) to (8) of that Act, and

references in that section to section 2 or section 3 of that Act are to be treated as including references to section 53 of this Act.

Transitional provisions relating to valuation rolls

59 Existing valuation rolls to continue in force

(1) Every valuation roll prepared under the Valuation of Land Act 1951 which is in force immediately before the commencement of this Act continues in force, and may be altered from time to time in accordance with this Act, until—

(a) in the case of the district valuation roll of a territorial authority, a general revaluation of that roll takes effect under this Act:

(b) in the case of a valuation roll of a local authority other than a territorial authority, the roll is revised in accordance with this Act.

(2) Until a district valuation roll that continues in force under subsection (1)(a) ceases to be in force by reason of a general revaluation taking effect,—

(a) every valuation roll of a special purpose authority that is compiled from the district valuation roll pursuant to any enactment and is in force immediately before the commencement of this Act continues in force; and

(b) a valuation roll of any special purpose authority may be compiled from that district valuation roll pursuant to any enactment; and

(c) alterations may be made in any such valuation roll in accordance with this Act.

(3) Any district valuation roll that was in force immediately before the commencement of this Act is deemed to have been approved by the Valuer-General under section 11.

60 Territorial authorities may be required to use services of Valuation New Zealand Limited until 1 September 2000

(1) Subject to subsections (2) and (3),—

(a) all valuation services required by a territorial authority in respect of general revaluations and maintenance of its district valuation rolls up to and including the date 1 September 2000 are to be contracted out to Valuation New Zealand Limited; and

(b) any such contract is to extend beyond 1 September 2000 to the extent required to allow for the undertaking and completion of objections in respect of general revaluations made on or before that date, or for the undertaking and completion of further work needed to obtain the Valuer-General's approval for such general revaluations.

(2) Subsection (1) does not apply to—

(a) any territorial authority if and to the extent that it is exempted from that subsection by the Valuer-General by notice in the *Gazette* made under section 61.

(b) *[Repealed]*

(3) For such time as a territorial authority is required to use the valuation services of Valuation New Zealand Limited under subsection (1), the date as at which a general revaluation of its district valuation roll must be undertaken is 1 September or such other date as the Valuer-General determines.

Section 60(2)(b): repealed, on 1 November 2010, by section 113(1) of the Local Government (Auckland Transitional Provisions) Act 2010 (2010 No 37).

61 Valuer-General and New Zealand Local Government Association to agree on which territorial authorities need not use Valuation New Zealand Limited

(1) The Valuer-General and the New Zealand Local Government Association Incorporated may from time to time consult with each other and agree on how many and which territorial authorities are to be exempt from the requirements of section 60(1).

(2) *[Repealed]*

(3) If the Valuer-General and the Association cannot agree by 1 July in the relevant year as to the number and identity of territorial authorities to be exempt from section 60(1), those questions are to be decided by the Valuer-General.

(4) Where agreement is reached under subsection (1) or a decision is made under subsection (3), the Valuer-General must as soon as practicable, by notice in the *Gazette*, specify—

(a) the territorial authorities to be exempted from section 60(1); and

(b) the date from which the exemption starts; and

(c) any other details relating to the exemption.

(5) Any exemption under this section may exclude from its ambit matters (including the undertaking and completion of objections) relating to valuation services that relate back to valuations made pursuant to an earlier contract between Valuation New Zealand Limited and the relevant territorial authority.

Section 61(2): repealed, on 1 November 2010, by section 113(1) of the Local Government (Auckland Transitional Provisions) Act 2010 (2010 No 37).

62 Saving for Auckland City Council

(1) Nothing in section 42 requires the Auckland City Council to maintain or supply, before 1 July 1999, any information other than information acquired or held by the Council for the purpose of determining rates on an annual value basis.

(2) The Valuer-General may, whether by contract with Valuation New Zealand Limited or otherwise,—

(a) arrange for the provision of valuation services in respect of the maintenance of the district valuation roll of Auckland City up until 1 July 1999; and

(b) recover from the Auckland Regional Council such reasonable share of the costs of providing those services as may be agreed between the Valuer-General and the Regional Council (or, failing agreement, as may be determined by arbitration in accordance with the Arbitration Act 1996).

63 Saving in respect of rules made on or before 1 August 1998

Nothing in section 5(3) (which requires publication and consultation in respect of proposed rules) applies in respect of rules made under section 5 on or before 1 August 1998.

Schedule 1
Enactments repealed

s 53

Historic Places Act 1993 (1993 No 38)
Amendment(s) incorporated in the Acts(s).

Judicature Amendment Act 1991 (1991 No 60)
Amendment(s) incorporated in the Acts(s).

Public Finance Act 1989 (1989 No 44) (RS Vol 33, p 619)
Amendment(s) incorporated in the Acts(s).

Resource Management Act 1991 (1991 No 69) (RS Vol 32, p 131)
Amendment(s) incorporated in the Acts(s).

Trustee Amendment Act 1988 (1988 No 119)
Amendment(s) incorporated in the Acts(s).

Valuation of Land Act 1951 (1951 No 19) (RS Vol 21, p 851)

Valuation of Land Amendment Act 1964 (1964 No 116) (RS Vol 21, p 886)

Valuation of Land Amendment Act 1965 (1965 No 64) (RS Vol 21, p 886)

Valuation of Land Amendment Act 1968 (1968 No 114) (RS Vol 21, p 888)

Valuation of Land Amendment Act 1970 (1970 No 118) (RS Vol 21, p 888)

Valuation of Land Amendment Act (No 2) 1970 (1970 No 135) (RS Vol 21, p 889)

Valuation of Land Amendment Act 1971 (1971 No 138) (RS Vol 21, p 893)

Valuation of Land Amendment Act 1981 (1981 No 101) (RS Vol 21, p 895)

Valuation of Land Amendment Act 1985 (1985 No 44) (RS Vol 21, p 895)

Valuation of Land Amendment Act 1988 (1988 No 98)

Valuation of Land Amendment Act (No 2) 1988 (1988 No 218)

Valuation of Land Amendment Act 1989 (1989 No 41)

Valuation of Land Amendment Act 1991 (1991 No 56)

Valuation of Land Amendment Act 1994 (1994 No 64)

Schedule 2
Amendments to other Acts

s 54

Estate and Gift Duties Act 1968 (1968 No 35) (RS Vol 28, p 341)
Amendment(s) incorporated in the Act(s).

Greymouth Harbour Board Empowering Act 1982 (1982 No 7 (L))
Amendment(s) incorporated in the Act(s).

Joint Family Homes Act 1964 (1964 No 45) (RS Vol 27, p 637)
Amendment(s) incorporated in the Act(s).

Land Valuation Proceedings Act 1948 (1948 No 50) (RS Vol 17, p 241)
Amendment(s) incorporated in the Act(s).

Local Government Act 1974 (1974 No 66) (RS Vol 25, p 1)
Amendment(s) incorporated in the Act(s).

Maori Affairs Restructuring Act 1989 (1989 No 68)
Amendment(s) incorporated in the Act(s).

Maori Reserved Land Act 1955 (1955 No 38) (RS Vol 8, p 609)
Amendment(s) incorporated in the Act(s).

Maori Vested Lands Administration Act 1954 (1954 No 60) (RS Vol 8, p 725)
Amendment(s) incorporated in the Act(s).

Matrimonial Property Act 1976 (1976 No 166) (RS Vol 26, p 491)
Amendment(s) incorporated in the Act(s).

Otago Regional Council (Kuriwao Endowment Lands) Act 1994 (1994 No 4 (L))
Amendment(s) incorporated in the Act(s).

Privacy Act 1993 (1993 No 28)
Amendment(s) incorporated in the Act(s).

Rating Powers Act 1988 (1988 No 97)
Amendment(s) incorporated in the Act(s).

Resource Management Act 1991 (1991 No 69) (RS Vol 32, p 131)
Amendment(s) incorporated in the Act(s).

Soil Conservation and Rivers Control Act 1941 (1941 No 12) (RS Vol 36, p 783)
Amendment(s) incorporated in the Act(s).

Stamp and Cheque Duties Act 1971 (1971 No 51) (RS Vol 23, p 771)
Amendment(s) incorporated in the Act(s).

Taranaki Harbours Board Empowering Act 1976 (1976 No 8 (L))
Amendment(s) incorporated in the Act(s).

Tax Administration Act 1994 (1994 No 166)
Amendment(s) incorporated in the Act(s).

Te Ture Whenua Maori Act 1993 (1993 No 4)
Amendment(s) incorporated in the Act(s).

Unit Titles Act 1972 (1972 No 15) (RS Vol 24, p 787)
Amendment(s) incorporated in the Act(s).

Unit Titles Amendment Act 1979 (1979 No 37) (RS Vol 24, p 851)
Amendment(s) incorporated in the Act(s).

Valuers Act 1948 (1948 No 63) (RS Vol 11, p 723)
Amendment(s) incorporated in the Act(s).

Local Government (Rating) Act 2002

Public Act	2002 No 6
Date of assent	30 March 2002
Commencement	see section 2

1 Title

This Act is the Local Government (Rating) Act 2002.

Part 1
Preliminary and key provisions

Subpart 1—Preliminary provisions

2 Commencement

(1) Section 137(1), so far as it relates to the item relating to section 122ZAA of the Local Government Act 1974 in Schedule 5, comes into force on the day after the date on which this Act receives the Royal assent.

(2) The following provisions come into force on the day after the date on which this Act receives the Royal assent, but only for the purpose of rating in a financial year that begins on or after 1 July 2003:

- (a) section 11, so far as it relates to district valuation rolls; and
- (b) section 137(1), so far as it relates to—
  - (i) Schedule 4; and
  - (ii) items relating to the Rating Valuations Regulations 1998 in Schedule 5.

(3) The following provisions come into force on 30 April 2003:

- (a) section 11, so far as it relates to rating information databases; and
- (b) sections 27 to 36.

(4) The rest of this Act comes into force on 1 July 2003.

Part 5
Replacement of rates and miscellaneous matters

Subpart 2—Miscellaneous matters

Amendments, savings, repeals of other enactments, and transitional provisions

137 Amendments to other enactments

(1) The Acts and regulations specified in Schedules 4 and 5 are amended in the manner indicated in those schedules.

(2) However, those Acts and regulations continue in force as if they had not been amended to the extent necessary for the levying and collection of rates made or levied for the financial year ending on 30 June 2003 or a previous financial year.

141 Transitional provision for rates-postponement values

(1) Subsection (2) applies if a rates-postponement value of farmland that is determined under section 22 of the Rating Valuations Act 1998 is entered on the valuation roll before 1 July 2003.

(2) Sections 158(1) and (2), 159, and 163 to 166 of the Rating Powers Act 1988 continue to apply to rates on the land—

(a) as if that Act had not been repealed; but

(b) with all necessary modifications as if the rates are remitted or postponed rates under this Act.

142 Transitional provision for special rateable values

(1) This section applies if a special rateable value of land that is determined under any of sections 23 to 27 of the Rating Valuations Act 1998 is entered on the valuation roll before 1 July 2003.

(2) Section 30 of the Rating Valuations Act 1998 continues to apply to rates on the land as if that section had not been repealed.

(3) The special rateable value of the land must be treated as if it is the rateable value of the land for the purposes of this Act.

(4) This section applies until the first general revaluation of the land under section 9 of the Rating Valuations Act 1998 takes place after the commencement of this section.

Notes

1 General

This is a consolidation of the Rating Valuations Act 1998 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Resource Management (Natural and Built Environment and Spatial Planning Repeal and Interim Fast-track Consenting) Act 2023 (2023 No 68): section 6

COVID-19 Response (Management Measures) Legislation Act 2021 (2021 No 42): Schedule 2

Secondary Legislation Act 2021 (2021 No 7): section 3

Public Service Act 2020 (2020 No 40): section 135

Land Transfer Act 2017 (2017 No 30): section 250

Crown Minerals Amendment Act 2013 (2013 No 14): section 65

Criminal Procedure Act 2011 (2011 No 81): section 413

Local Government (Auckland Transitional Provisions) Act 2010 (2010 No 37): section 113(1)

Unit Titles Act 2010 (2010 No 22): section 233(1)

Local Government Act 2002 (2002 No 84): section 262

Local Government (Rating) Act 2002 (2002 No 6): section 137(1)

Rating Valuations Act 1998 (1998 No 69): section 9(7)

Public Finance Act 1989 (1989 No 44): section 65R(3)

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