



# Christchurch City Council (Rates Validation) Act 2015

Local Act 2015 No 1  
Date of assent 5 June 2015  
Commencement see section 2

## Contents

	Page
Preamble	
1 Title	3
2 Commencement	3
<b>Part 1</b>	
<b>Preliminary provisions</b>	
3 Purposes	4
4 Interpretation	4
<b>Part 2</b>	
<b>Validation of rates, payments, and penalties</b>	
5 Validation of payment dates for rates	7
6 Validation of penalties	7
7 Payment of rates declared lawful	7
8 Recovery of unpaid rates or penalties declared lawful	7
9 Validation of specified rates	7
<b>Schedule</b>	
<b>Rates resolutions as recorded in minutes of Christchurch City Council meetings</b>	
	9

## Preamble

- (1) The Christchurch City Council (the **Council**) has identified a number of irregularities that occurred in the financial years 2003/2004 to 2012/2013 (inclusive) with respect to the setting of the Council's rates, the payment dates for those rates, and the imposition of penalties in relation to unpaid rates:

- (2) The irregularities are as follows:
- (a) for the financial years 2003/2004 to 2012/2013 (inclusive), in each resolution to set the Council's rates, the Council failed, in breach of section 24 of the Local Government (Rating) Act 2002, to state clearly or to state at all that the rates would be payable by instalments and the dates by which the specified amounts would be payable:
  - (b) for the financial years 2003/2004 to 2012/2013 (inclusive), in each resolution to set the Council's rates, the Council failed, in breach of section 57 of the Local Government (Rating) Act 2002, to state clearly or to state at all that penalties were to be added to rates that were not paid by the due date and to rates assessed in previous years that remained unpaid, the dates that penalties would be added to unpaid rates, and the amounts of those penalties that would be so added:
  - (c) for the financial years 2006/2007 to 2008/2009 (inclusive), in each resolution to set the Church Bay Sewer Loan rate and the Church Bay Water Loan rate, the Council breached section 23 of the Local Government (Rating) Act 2002, to the extent that the resolutions did not state that the rate was set as a fixed amount per rating unit, as provided for in the Council's funding impact statements:
  - (d) for the financial years 2006/2007 to 2012/2013 (inclusive), in each resolution to set the Governors Bay Sewer Loan rate and the Governors Bay Water Loan rate, the Council breached section 23 of the Local Government (Rating) Act 2002, to the extent that the resolutions did not state that the rate was set as a fixed amount per rating unit, as provided for in the Council's funding impact statements:
  - (e) for the financial years 2009/2010 to 2012/2013 (inclusive), in each resolution to set the Restricted Water Targeted rate, the Council breached section 23 of the Local Government (Rating) Act 2002, to the extent that the resolutions did not state that the liability for this rate was calculated on the level of service through a restricted water supply system, as provided for in the Council's funding impact statements:
  - (f) for the financial year 2008/2009, in the resolution to set the Waste Minimisation rate, the Council breached section 23 of the Local Government (Rating) Act 2002, to the extent that the resolution did not state that the rate was set as a fixed amount per rating unit, as provided for in the Council's funding impact statement:
  - (g) for the financial years 2009/2010 to 2012/2013 (inclusive), in each resolution to set the Waste Minimisation rate, the Council breached section 23 of the Local Government (Rating) Act 2002, to the extent that the resolutions did not state that the rate was calculated on the number of separately used or inhabited parts of a rating unit, as provided for in the Council's funding impact statements:

- (h) for the financial years 2003/2004 to 2005/2006 (inclusive) and 2007/2008 to 2012/2013 (inclusive), in each resolution to set the Water Fire Service Connection rate, the Council breached section 23 of the Local Government (Rating) Act 2002, to the extent that the resolutions did not state that the rate was calculated on the number of connections, as provided for in the Council's funding impact statements:
  - (i) for the financial years 2004/2005, 2005/2006, 2007/2008, and 2008/2009,—
    - (i) the Council did not state clearly in the funding impact statements that the Uniform Annual General Charge would be calculated on the number of separately used or inhabited parts of a rating unit; and
    - (ii) in each resolution to set the Uniform Annual General Charge, the Council breached section 23 of the Local Government (Rating) Act 2002, to the extent that the resolutions did not state that the charge was calculated on the number of separately used or inhabited parts of a rating unit, as was intended by the Council's funding impact statements:
  - (j) for the financial years 2003/2004, 2006/2007, and 2009/2010 to 2012/2013 (inclusive), in each resolution to set the Uniform Annual General Charge, the Council breached section 23 of the Local Government (Rating) Act 2002, to the extent that each resolution did not state that the charge was calculated on the number of separately used or inhabited parts of a rating unit, as provided for in the Council's funding impact statements:
- (3) It is desirable that the irregularities with respect to the setting of the Council's rates for the financial years 2003/2004 to 2012/2013 (inclusive) be validated and that the penalties added to unpaid rates for those financial years be validated:
- (4) Legislation is the only means by which the irregularities relating to the rates and penalties can be validated:
- (5) The objects of this Act cannot be attained otherwise than by legislation:

**The Parliament of New Zealand therefore enacts as follows:**

**1 Title**

This Act is the Christchurch City Council (Rates Validation) Act 2015.

**2 Commencement**

This Act comes into force on the day after the date on which it receives the Royal assent.

## Part 1

### Preliminary provisions

#### 3 Purposes

The purposes of this Act are to—

- (a) validate the payment dates for the rates; and
- (b) validate the penalties added to unpaid rates; and
- (c) validate the setting of the specified rates to the extent that the rates resolutions did not state the basis on which the liability for the rates would be calculated; and
- (d) treat all money received by the Council in payment of the rates (including the specified rates) and penalties added to those rates as having been lawfully paid to, and received by, the Council; and
- (e) authorise the Council to recover any part of the rates (including the specified rates) and any penalties added to those rates that remain unpaid as if the rates or penalties had always been lawfully payable.

#### 4 Interpretation

In this Act, unless the context otherwise requires,—

**Church Bay Sewer Loan rate** means the targeted rate—

- (a) set by the Council under section 16 of the Local Government (Rating) Act 2002 for each of the financial years 2006/2007 to 2008/2009 (inclusive); and
- (b) referred to in the rates resolutions for those financial years as either the Church Bay Sewer Loan Targeted rate or the Church Bay Sewerage rate; and
- (c) assessed on rating units in respect of which the relevant lump sum contribution had not been made as a fixed amount per rating unit as set out in the relevant funding impact statement

**Church Bay Water Loan rate** means the targeted rate—

- (a) set by the Council under section 16 of the Local Government (Rating) Act 2002 for each of the financial years 2006/2007 to 2008/2009 (inclusive); and
- (b) referred to in the rates resolutions for those financial years as either the Church Bay Water Loan Targeted rate or the Church Bay Water Supply rate; and
- (c) assessed on rating units in respect of which the relevant lump sum contribution had not been made as a fixed amount per rating unit as set out in the relevant funding impact statement

**Council** means the Christchurch City Council