

Ruling to enable use of property category codes for irrigation infrastructure

LINZR30000

Purpose of ruling This ruling will allow the amendment and use of the Utility Assets (U) category for irrigation infrastructure.

Authority for ruling This amendment to the Rating Valuations Rules 2008 is made under s 4(2)(a) of the Rating Valuations Act 1998.

Related rules in the Rating Valuations Rules 2008 Appendix F2.2, Table 19 Second character category codes - U (Utility assets).

Property category codes – Utility Assets The property category code for utility assets includes the following second character codes for irrigation:

First character	Second character	Definition
U (Utility assets)		
	I	Irrigation, including schemes and associated infrastructure, such as water distribution networks, storage ponds and dams that are used in the supply of irrigation water to the farm gate.
	X	Other utility uses or where there are multiple uses

Related documents LINZ 2008, *LINZS30300: Rating Valuations Rules 2008: version date 1 October 2010*, Office of the Valuer-General, LINZ, Wellington.