



Rating Valuations Rules 2008

LINZS30300

Version date: 1 October 2010

Under section 5 of the Rating Valuations Act 1998 I hereby make the
Rating Valuations Rules 2008.

Unless otherwise indicated, the Rating Valuations Rules 2008
took effect on and from 31 March 2009.

Rule 2.9(b) shall take effect on and from 1 July 2011.

An audit file amendment, currently applying to Auckland Super City only,
expanding the length of the sales group field in Appendix A
shall take effect from 1 November 2010.

These Rules have the status of regulations for the purpose of the Regulations
(Disallowance) Act 1989.

Neill Sullivan
Valuer-General

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Foreword

Introduction

The Rating Valuations Rules (Rules) are issued by the Valuer-General under ss 5 to 5C of the Rating Valuations Act 1998 (RVA) in the interests of ensuring a nationally consistent, impartial, independent, and equitable rating valuation system that can be monitored and audited.

Property owners and ratepayers need to have confidence that rating valuations on the district valuation roll (DVR) provide a fair basis for determining rates.

The DVR provides public access to rating valuation information, and the supporting registers provide the Valuer-General with the necessary information to monitor and audit the valuation system for fairness, consistency, and equity.

Purpose of the Rules

The purpose of these Rules is to provide clear requirements that territorial authorities must meet when carrying out rating valuations and recording and updating rating valuation information in the DVR and its supporting registers.

Superseded documents

These Rules supersede the Rating Valuations Rules 2008 dated 31 March 2009.

References

The following documents are necessary for the application of these Rules.

- Land Transfer Act 1952
- Local Government Act 2002
- Local Government (Rating) Act 2002
- Rating Valuations Act 1998
- Rating Valuations Regulations 1998
- Resource Management Act 1991
- Te Ture Whenua Māori Act 1993
- Unit Titles Act 1972

Scope

- (a) These Rules set minimum quality standards and specifications for the:
 - (i) establishment, maintenance, and upkeep of the DVR and the registers that support the DVR,
 - (ii) information that must be recorded when undertaking revaluations,
 - (iii) information that must be recorded when processing objections to valuations,
 - (iv) information that must be recorded and how it must be presented to allow effective auditing and monitoring, and
 - (v) altering or updating of the DVR.
- (b) These Rules do not provide requirements for the contracts between territorial authorities and valuation service providers.

Application of the Rules

Territorial authorities must comply with these Rules when maintaining and updating the DVR.

Intended use of the Rules

Valuations assessed under these Rules are intended for rating purposes only. If used for any purpose other than rating, the users do so at their own risk.

1 Terms and definitions

For the purposes of these Rules, the following terms and definitions apply.

actionable	in relation to building consents for the purposes of rule 4.5.1, means the earlier of either six months after the date of issue of a building consent or the date of notification of completion of the work
	in relation to subdivisions for the purposes of rule 4.6, means when all necessary documentation to undertake the valuation has been received by the territorial authority
annual value	as defined in s 2(1) of the RVA
audit file	the DVR property audit file, sales audit file, and market rental audit file required by the Valuer-General for audit purposes. The required data fields for audit files are set out in Appendix A. The required codes for audit files are set out in Appendix B to Appendix H inclusive.
auditable register	a register that is in an electronic and non-proprietary format
capital value	as defined in s 2(1) of the RVA
CBD	central business district
certificate of title	as defined in s 5A of the RVA
district	as defined in s 2(1) of the RVA
district plan	as defined in s 2(1) of the Resource Management Act 1991
DVR	district valuation roll, as defined in s 2(1) of the RVA
effective date of valuation	the date determined by a territorial authority and advised to the Valuer-General under s 9(2) of the RVA
error	for the purposes of rule 4, an incorrectly entered value or an error in the factual data, eg incorrect floor area used to calculate the value
extraordinary event	for the purposes of rule 4, a situation such as erosion, subsidence, submersion, or other natural calamity, which has a lasting impact on the value of the affected property
field notes for valuers	the information required by rule 2.3
general revaluation	as defined in s 2(1) of the RVA
implementation	for the purposes of rules 5.1 to 5.4, the process of transferring the proposed revaluation values and associated data to the DVR
improvements	as defined in s 2(1) of the RVA
instrument	as defined in s 5C(7) of the RVA
land	as defined in s 2(1) of the RVA

land use data	the data about the permitted and actual uses of a rating unit, and details about the principal building. The required data fields are set out in Appendix C.
land value	as defined in s 2(1) of the RVA
LGRA	Local Government (Rating) Act 2002
LINZ	Land Information New Zealand
local authority	as defined in s 2(1) of the RVA
LTA	Land Transfer Act 1952
mass appraisal data	data about the physical attributes of, and improvements on, a site, recorded for residential and lifestyle properties. The required data fields are set out in Appendix D.
omission	as described in s 15 of the RVA and includes the value of any land, interest in land, or improvement that existed as at the end of the previous financial year and that was not entered on the DVR
other building	a building that is not a principal building
other improvements	substantial other improvements not already accounted for in another field of the DVR
owner	as defined in s 2(1) of the RVA and s 5 of the LGRA
principal building	a significant building on a property, as determined by the property category
production	for the purposes of rule 2.2, means average efficient production based on the prevailing industry standards
property category	the category code used to identify the highest and best use of each property. The required data fields are set out in Appendix F.
rateable value	as defined in s 13(3) of the LGRA and may also include the value of improvements. As stipulated in s 13(1) of the LGRA, the rateable value will be dependent on the requirements of the local authority.
ratepayer	as defined in ss 10 and 11 of the LGRA
rating unit	as defined in ss 5B and 5C of the RVA and in rule 2.4
registered valuer	as defined in s 2(1) of the RVA
revaluation basis	the evidence and analysis justifying the value levels adopted for various property categories
RVA	Rating Valuations Act 1998
sale details	the data recorded for each sale of a property. The required data fields are set out in Appendix A.2. The codes for sale type, sale tenure, and price/value relationship are set out in Appendix G.

sale price gross	the total amount paid for a property, including land, improvements, and other items such as chattels, plant, machinery, and shares
sale price net	the part of the price that is attributable to land and improvements only. Net sale price does not include items such as chattels, plant, machinery, and shares.
sales group	a grouping of DVR numbers sorted into manageable-sized parcels, where suburbs are adjoining and the building stock is relatively homogeneous in terms of price, quality, and use
single entity	for the purposes of rules 2.4.1.3 and 2.4.2.3, <ul style="list-style-type: none"> • a development that is so closely associated with other facilities that it could not feasibly be alienated from those facilities, eg housing on a military base, or • a development that relies substantially on a utility service provided by the Crown and not by a territorial authority
territorial authority	as defined in s 5(1) of the Local Government Act 2002
valuation reference number	a unique property identifier for valuation purposes. The requirements for valuation reference numbers are set out in Appendix E.
valuation services	as defined in s 2(1) of the RVA
value of improvements	as defined in s 2(1) of the RVA
Valuer-General	a statutory officer appointed under the State Sector Act 1988 in accordance with s 3 of the Rating Valuations Act 1998

2 District valuation roll

2.1 Content

Every DVR must contain the following information for every rating unit within the district:

- (a) certificate of title reference, where applicable
- (b) name of owner or owners
- (c) name of ratepayer or ratepayers
- (d) situation address of the rating unit, where applicable
- (e) valuation reference number
- (f) legal description, where applicable
- (g) land area, where applicable
- (h) effective date of valuation
- (i) rateable value or values. Where the value of improvements is the rateable value, capital value and land value must also be displayed
- (j) where capital value or annual value is maintained, nature of improvements, ie a description of the type of improvements on a property, eg dwelling, garage, other buildings, and other improvements

COMMENTARY

Sections 12 and 41 of the RVA set out what information in the DVR must be made available to the public. The information made available to the public must contain all the information in the DVR as specified in rule 2.1, except for the names of the owner and ratepayer; which must only be publicly disclosed when it is necessary to identify the rating unit (s 12(3) of the RVA).

2.2 Supporting information

In addition to the information required by rule 2.1, a territorial authority must maintain the following supporting information for every rating unit within the district:

- (a) postal address for the owner
- (b) postal address for the ratepayer
- (c) territorial authority number
- (d) property category
- (e) land use data
- (f) mass appraisal data, for residential and lifestyle properties only
- (g) ownership details, in accordance with Appendix B
- (h) production for economic dairy and pastoral properties only
- (i) sale details, in accordance with Appendix A.2 and Appendix G
- (j) sales group
- (k) history of changes, ie a record of all alterations made to the DVR
- (l) for annual value assessments, the rentals used for the annual value calculation, and the number of bedrooms
- (m) field notes for valuers in accordance with rule 2.3.

COMMENTARY

- Territorial authorities should make sale details available to the public to provide transparency of the rateable values.
- Retrievable copies of sales notices should be maintained indefinitely.

2.3 Field notes for valuers

2.3.1 Where capital value or annual value is maintained

The following information must be recorded for all rating units where capital value or annual value is maintained:

- (a) valuation reference number;
- (b) for principal buildings:
 - (i) floor plan, including details of the various use components. For example, a floor plan of a residential dwelling with an internal garage must identify these two areas. A floor plan of an industrial building with an office, warehouse, and mezzanine space must identify the different spaces.
 - (ii) dimensions and floor area, calculated in accordance with the method appropriate for the property type,
 - (iii) the method used to calculate the floor area,
 - (iv) floor area of each separate identified use component, as appropriate for the property type,
 - (v) construction details as follows:
 - (A) date constructed,
 - (B) date altered,
 - (C) foundation and floor materials, and
 - (D) wall and roof materials;
- (c) for other buildings:
 - (i) construction details as follows:
 - (A) date constructed,
 - (B) date altered,
 - (C) foundation and floor materials, and
 - (D) wall and roof materials,
 - (ii) where significant, floor area;
- (d) a brief description of all other improvements;
- (e) for rural properties, a site plan that includes:
 - (i) land contour and cover and their respective areas,
 - (ii) location of buildings,
 - (iii) fencing,
 - (iv) major tracks,

- (v) waterways,
 - (vi) drainage, irrigation, and
 - (vii) any other significant improvements;
- (f) for properties that have a large number of buildings, eg hospitals, universities, and schools, a site plan.

2.3.2 Where only land value is maintained

The following information must be recorded for all rating units where only land value is maintained:

- (a) valuation reference number,
- (b) a site plan,
- (c) for rural properties, a site plan that includes:
 - (i) land contour and cover and their respective areas;
 - (ii) waterways; and
 - (iii) any improvements or factors that affect land value.

COMMENTARY

This table summarises the minimum requirements in rule 2.3.1 for components of field notes for valuers, where capital value or annual value is maintained.

Property category	Valuation Reference	Principal buildings			Other buildings		Other improvements Description	Site plan
		Floor plan	Floor area	Construction details	Floor area	Construction details		
Residential	Yes	Yes	Yes	Yes	Where significant	Yes	Yes	See rule 2.3.1
Rural	Yes	Yes	Yes	Yes	Where significant	Yes	Yes	Yes
Lifestyle	Yes	Yes	Yes	Yes	Where significant	Yes	Yes	See rule 2.3.1
Commercial/Industrial	Yes	Yes	Yes	Yes	Where significant	Yes	Yes	See rule 2.3.1
Other	Yes	Yes	Yes	Yes	Where significant	Yes	Yes	See rule 2.3.1

The following are examples of how to determine principal buildings and do not constitute an exhaustive list.

- For a residential property which has a single unit dwelling, detached garage, glasshouse, and gazebo, the dwelling must be recorded as the principal building.
- For an industrial property with several buildings of, say, 2500 m², 1500 m², 150 m², and 100 m², the principal buildings may be the 2500 m² and the 1500 m² buildings.

2.4 What constitutes a rating unit

2.4.1 Land where there is a certificate of title

2.4.1.1 One certificate of title

For land for which there is a certificate of title, the land comprised in the certificate of title constitutes a rating unit (s 5B(1) of the RVA).

2.4.1.2 Two or more certificates of title

Two or more certificates of title constitute a single rating unit where the land is owned by the same person or persons, is used jointly as a single unit, and is contiguous or separated only by a road, railway, drain, water race, river or stream, and:

- (a) a substantial improvement straddles certificate of title boundaries, or
- (b) certificates of title are legally required to be alienated together, or
- (c) in the case of a large holding such as a reserve, airport, port, or rail yard, it is unreasonable to treat each separate certificate of title as a rating unit, or
- (d) the land is used as one farming operation and it is likely that the certificates of title will be alienated as only one farming operation.

2.4.1.3 Part of a certificate of title

Part of a certificate of title constitutes a rating unit where:

- (a) The land is owned by the Crown and is developed other than as a single entity, as defined in rule 1. In this case:
 - (i) rating units must be created that correspond to the certificates of title that would have been created had the development been carried out by the private sector, and
 - (ii) rating units must be valued as if all necessary authorisations existed under the Resource Management Act 1991 for their creation as single certificates of title.
- (b) The land has been surveyed and is subject to a separate lease registered under s 115 of the Land Transfer Act 1952 (LTA), for a term of not less than 10 years including renewals, and the lessee owns the improvements.
- (c) Māori freehold land is subject to an occupation order under s 328 of the Te Ture Whenua Māori Act 1993, or an equivalent order made under a former provision.

2.4.1.4 Timeshares

The rating unit is the actual unit to which the consolidated undivided shares refer in the case of:

- (a) a composite certificate of title for an undivided share in a stratum estate in freehold in a particular unit under the Unit Titles Act 1972, and
- (b) an estate in leasehold for a timeshare period under the LTA.

COMMENTARY

- A rating unit will normally be a certificate of title for land held under the LTA.
- Land can also be held outside the land transfer system. Examples of what can constitute an instrument when defining a rating unit held outside the land transfer system include a deed, proclamation, NZ Gazette, and Survey Office Plan.
- Land can also be held by an Act of Parliament such as the Foreshore and Seabed Act 2004.
- A rating unit can also be created where an interest in land exists, for example, utility networks.

2.4.2 Land owned by the Crown where there is no certificate of title

2.4.2.1 One instrument

For land owned by the Crown for which a single instrument exists, the land described in that instrument constitutes a rating unit.

2.4.2.2 Two or more instruments

Two or more instruments constitute a rating unit where the land is held by the same Crown agency, and is used jointly as a single unit, and is contiguous or separated only by a road, railway, drain, water race, river, or stream, and:

- (a) a substantial improvement straddles instrument boundaries, or
- (b) instruments are legally required to be alienated together, or
- (c) in the case of a large holding such as a reserve or conservation estate, it is unreasonable to treat each separate instrument as a rating unit, or
- (d) the land is used as one farming operation and it is likely that the instruments will be alienated as only one farming operation.

2.4.2.3 Part of an instrument

Part of an instrument constitutes a rating unit where:

- (a) the land is developed other than as a single entity, as defined in rule 1, or
- (b) the Crown has granted a lease for a term of not less than 10 years, including renewals, and the lessee owns the improvements, or
- (c) any Māori freehold land is subject to an occupation order under s 328 of the Te Ture Whenua Māori Act 1993, or an equivalent order made under a former provision.

2.4.3 Land not owned by the Crown where there is no certificate of title

2.4.3.1 One instrument

For land not owned by the Crown for which an instrument exists, the land described in that instrument constitutes a rating unit.

2.4.3.2 Two or more instruments

Two or more instruments constitute a rating unit where the land is owned by the same person or persons, and is used jointly as a single unit, and is contiguous or separated only by a road, railway, drain, water race, river, or stream, and:

- (a) a substantial improvement straddles instrument boundaries, or
- (b) instruments are legally required to be alienated together, or
- (c) in the case of a large holding such as a reserve, airport, port, or rail yard, it is unreasonable to treat each separate instrument as a rating unit, or
- (d) the land is used as one farming operation and it is likely that the instrument will be alienated as only one farming operation.

2.4.3.3 Part of an instrument

Part of an instrument constitutes a rating unit where any Māori freehold land is subject to an occupation order under s 328 of the Te Ture Whenua Māori Act 1993, or an equivalent order made under a former provision.

2.4.4 Land where no instrument exists

Where an instrument does not exist for land, whether owned by the Crown or not, a rating unit is created:

- (a) for the utilities of network utility operators as defined in s 166(a) to (f) of the Resource Management Act 1991, or
- (b) where compliance with the definition of land under the RVA can be established.

2.5 Division of values between parts of a rating unit

To give effect to the requirements of s 5(1)(ca) of the RVA and s 27(5) of the Local Government (Rating) Act 2002 (LGRA), where it is necessary to divide the value of a rating unit between two or more parts of the rating unit, the value must be split so that the value of all parts added together equals the value of the whole rating unit.

2.6 Land in a rating unit in two or more districts

If land in a rating unit is in two or more districts, the part in each district constitutes a separate rating unit (ss 5B(4) and 5C(6) of the RVA).

2.7 Security of data on the district valuation roll

- (a) A territorial authority must minimise the risks of unauthorised access, loss, or damage to the DVR, its supporting data, and field notes for valuers.
- (b) The territorial authority must replace any damaged or missing data.

2.8 Timeframe for sending valuation notice at revaluation

A territorial authority must send a valuation notice under s 13 of the RVA within 10 working days of the public notice given under s 12 of the RVA.

2.9 Valuation notice content

- (a) Every valuation notice must include the following statement:

'Local authorities use information contained in the district valuation roll to set rates. This notice details information on your property that is contained in the district valuation roll of [name of territorial authority]. The Rating Valuations Act 1998 obliges councils to maintain the valuation rolls but allows them to choose their valuation service provider.'

The Valuer-General regulates the maintenance of district valuation rolls to ensure that they meet the minimum standards set out in the Rating Valuations Act 1998, the Rating Valuations Regulations 1998, and the Rating Valuations Rules.

An owner or ratepayer (if different) may object to any information contained in a notice of valuation within the time and in the manner specified in regulations made under the Rating Valuations Act 1998. If you object to a value that is a component of your valuation, the [name of territorial authority] will review that value, and may also review any other value components of the rating unit, ie land value, value of improvements, capital value, or annual value.'

- (b) For Māori freehold land rating units only, from 1 July 2011, each valuation notice must display:
- (i) the rating valuations for capital value, land value, and value of improvements before any adjustment under *Valuer-General v Mangatu Inc*¹,
 - (ii) the adjusted rating valuations for capital value, land value, and value of improvements after any adjustment under *Valuer-General v Mangatu Inc*²,
 - (iii) the adjustment factor applied for multiple owners, expressed as a percentage, and
 - (iv) the adjustment factor applied for sites of significance, expressed as a percentage.

COMMENTARY

The Māori freehold land rating valuations before any adjustment and the adjustment factors used to populate the valuation notice are not required to form part of the DVR or audit file. This information can be recorded in any other auditable manner.

¹ [1997] 3 NZLR 641

² [1997] 3 NZLR 641

2.10 Owner and ratepayer notification

Where a rating unit has more than one owner or ratepayer, the territorial authority must send:

- (a) one notice to the postal address given for the owner, and
- (b) one notice to the postal address given for the ratepayer, if different from the owner.

2.11 Registered valuer to provide valuations

- (a) Valuation services undertaken pursuant to the RVA and the Rules must be carried out under the authority of a registered valuer.
- (b) A registered valuer may call on experts when undertaking any valuations and may place reliance on the information and assumptions provided, subject to the registered valuer undertaking an appropriate review.

2.12 Notification of valuation service provider

Within 10 working days of appointing or re-appointing a valuation service provider, a territorial authority must notify the Valuer-General of the:

- (a) term of the appointment,
- (b) name of the registered valuer appointed, and
- (c) address, telephone number, facsimile number, and email address of the valuation service provider.

3 Format and retention of audit information

3.1 Format of audit file

A territorial authority must provide all audit files electronically in text format and pipe delimited.

3.2 Content of audit file

An audit file must contain all the information and use the codes specified from Appendix A to Appendix H inclusive.

3.3 Retention of registers

Territorial authorities must hold the registers required in rules 4.7, 6.1, 6.5.1, and 6.6.2 for five years ending 30 June.

3.4 Provision of revaluation basis to new valuation service provider

A territorial authority must make available to a new valuation service provider at the start of its appointment the revaluation basis attributable to its district, and all associated valuation workings.

3.5 Valuation workings to be retained until superseded

A territorial authority must retain all individual valuation workings and workings for the valuation basis for the last general revaluation of the district until these are superseded by a complete set of new workings.

4 Alterations during currency of the district valuation roll

4.1 Administrative alterations

A territorial authority may make administrative alterations to the DVR under s 14 of the RVA as a result of one or more of the following circumstances:

- (a) a change in the name of the owner or ratepayer, and
- (b) a change of a minor or clerical nature that does not change the values.

4.2 Valuation alterations

4.2.1 Where only land value is maintained

A territorial authority may make alterations to the DVR under s 14 of the RVA only as a result of one or more of the following circumstances:

- (a) an error or omission,
- (b) a subdivision, amalgamation, or resurvey of the land,
- (c) a change in the provisions of an operative district plan,
- (d) an extraordinary event affecting property values,
- (e) a change in the boundaries of a local authority, and
- (f) any work affecting the land value.

4.2.2 Where capital value or annual value, and land value are maintained

In addition to the circumstances set out in rule 4.2.1, a territorial authority may make value alterations to the DVR as a result of improvements being added to or removed from the land, where capital value or annual value, and land value are maintained.

COMMENTARY

Improvements may include land use consents and building consents.

4.3 Evidence required to support valuation alterations

4.3.1 Where capital value or annual value, and land value are maintained

Any new or altered valuation assessed during the currency of the DVR must have comparable parcels of land documented in one or more of the following circumstances:

- (a) an error or omission,
- (b) a subdivision, amalgamation, or resurvey of the land,
- (c) a change in the provisions of an operative district plan, and
- (d) any work affecting the land value.

4.3.2 Where capital value or annual value is maintained

- (a) Where capital value or annual value is maintained, any new or altered valuation assessed during the currency of the DVR must have comparable parcels of land documented for improvements, including building consents, for the addition of principal buildings and large additions or alterations.
- (b) In the case of other buildings and other improvements, the revaluation basis must be adopted as appropriate.

4.4 Timeframes for alterations to the district valuation roll

4.4.1 Changes to owner and ratepayer information

Where changes of owner, ratepayer, or postal address occur, the territorial authority must enter these changes in the DVR as soon as practicable after it receives proper notification.

4.4.2 Updating sale details

- (a) The territorial authority must enter sale details in the DVR supporting information, as set out in rule 2.2, within 15 working days of receiving the necessary documentation.
- (b) Sale details must be recorded using the codes set out in Appendix G.

4.5 Timeframes for building consents and other changes to improvements

4.5.1 Where capital value or annual value is maintained

- (a) The effect of building consents that become actionable by 31 May must be valued and entered in the DVR by 30 June in the same year.
- (b) Other changes to improvements that come to notice by 31 May must be valued and entered in the DVR by 30 June in the same year.
- (c) Where improvements are sufficiently completed to add value to the property at 30 June, the value of those improvements must be entered in the DVR by that date.
- (d) Where a territorial authority has assessed an incomplete improvement, it must undertake a valuation each financial year until completion of the improvement.

4.5.2 Where only land value is maintained

Any improvements that affect the land value must be entered in the DVR by 30 June.

4.6 Timeframes for subdivisions

A territorial authority must have no actionable subdivisions, as defined in rule 1, outstanding by 30 June.

4.7 Supporting registers

4.7.1 New valuations under section 16 of the Rating Valuations Act 1998

A territorial authority must maintain an auditable register of new valuations under s 16 of the RVA. This register must contain the:

- (a) valuation reference number,
- (b) date the new valuation was entered in the DVR,
- (c) previous values,
- (d) new values,
- (e) reason for new values, and
- (f) name of the registered valuer who certified that the new valuation in accordance with these Rules and all relevant legislative requirements.

4.7.2 Errors and omissions

A territorial authority must maintain an auditable register of every correction from an error or omission relating to values. This register must contain the:

- (a) valuation reference number,
- (b) revaluation date,
- (c) incorrect values,
- (d) correct values,
- (e) cause of error or omission,
- (f) name of the registered valuer who certified that the correction was processed in accordance with these Rules and all relevant legislative requirements, and
- (g) how the error or omission was found.

4.7.3 Subdivisions, amalgamations, and resurveys

A territorial authority must maintain an auditable register of every subdivision, amalgamation, and resurvey within the territorial authority. This register must contain the:

- (a) valuation reference number,
- (b) property category,
- (c) date the subdivision became actionable, and
- (d) date the subdivision, amalgamation, or resurvey was entered in the DVR, where applicable.

4.7.4 Extraordinary events

A territorial authority must maintain an auditable register of every alteration made to values as a result of an extraordinary event affecting property values. This register must contain the:

- (a) valuation reference number,
- (b) revaluation date,
- (c) previous values,
- (d) altered values,
- (e) reason for alteration, and
- (f) name of the registered valuer certifying that the correction was processed in accordance with these Rules and all relevant legislative requirements.

4.7.5 Territorial authority boundary changes

A territorial authority must maintain an auditable register of territorial authority boundary changes. This register must contain the:

- (a) operative date of boundary change,
- (b) effective date of last general revaluation for each district affected,
- (c) number of whole properties and number of part properties to be transferred, and
- (d) total of existing rateable values for the land involved, ie capital value, land value, value of improvements, or annual value.

4.7.6 Building consents affecting the land value

When only land value is maintained, a territorial authority must maintain an auditable register of any building consents affecting the land value. This register must contain the:

- (a) valuation reference number,
- (b) property category,
- (c) building consent number,
- (d) date building consent was issued,
- (e) value of consent,
- (f) nature of work,
- (g) actionable date,
- (h) date any amendments were entered in the DVR,
- (i) details of any projects affecting land value that are not completed by the end of the financial year, and
- (j) whether values have been changed.

4.7.7 Building consents affecting capital value or annual value

In addition to the requirements of rule 4.7.6, every territorial authority that continues to maintain capital value or annual value must maintain an auditable register of all building consents. This register must contain the:

- (a) valuation reference number,
- (b) property category,
- (c) building consent number,
- (d) date building consent was issued,
- (e) value of consent,
- (f) nature of work,
- (g) actionable date,
- (h) date any amendments were entered in the DVR,
- (i) building consents not completed by the end of the financial year in which they became actionable, and
- (j) whether values have been changed.

5 General revaluations

5.1 Notification of effective date and proposed implementation date

- (a) A territorial authority must notify the effective date of valuation and the proposed implementation date for any general revaluation to the Valuer-General by 1 December of the year prior to the effective date of valuation.
- (b) The notification must include advice of the proposed date that the territorial authority will provide the completed audit file to the Valuer-General.

5.2 Implementation date

The Valuer-General must determine the implementation date for any general revaluation.

COMMENTARY

- Late notification under rule 5.1 may restrict the implementation dates available to territorial authorities.
- If a number of proposed implementation dates coincide it may be necessary to revise those dates. The Valuer-General will consult with the territorial authorities affected should any change to their proposed implementation dates be required.

5.3 Supply of audit file

- (a) A territorial authority must provide the completed audit file to the Valuer-General in the required format at least 15 working days before the proposed implementation date.
- (b) The Valuer-General may extend this timeframe.

5.4 Revaluation basis

A territorial authority must provide the Valuer-General with a written copy of the relevant revaluation basis for all property categories and, where applicable, sub-categories, at or before the time the audit file is provided.

COMMENTARY

- Late receipt of the completed audit file required by rule 5.3 or revaluation basis required by rule 5.4 may result in implementation being delayed.
- Within 15 working days of receipt of the complete audit file, revaluation basis, and any other relevant information requested, the Valuer-General will notify approval or non-approval of the revaluation. Any non-approval will be accompanied by a list of items that must be corrected before the proposed values will be approved. An audit report will be provided at a later date.
- Where a number of revaluations coincide it may be necessary to extend the timeframe of 15 working days referred to above. The Valuer-General will consult with the territorial authorities affected should any extension be required.

5.5 Statistical rules for revaluations

5.5.1 Where capital value or only land value is maintained

Where capital values or only land values are assessed, the proposed values, when compared to the market sales evidence, must satisfy the following statistical rules where appropriate:

- (a) coefficient of dispersion, which must be equal to or less than 12,
- (b) median value price ratio, which must be within the range 0.9 to 1.1,
- (c) price related differential which must be within the range 0.98 and 1.03, and
- (d) comparison of average value changes between sold and unsold properties, which must be equal to or less than 5 %.

5.5.2 Where annual value is maintained

Where annual values are assessed, the proposed gross rentals, when compared to the market gross rentals evidence, must satisfy the following additional statistical rules to those specified in rule 5.5.1:

- (a) coefficient of dispersion, which must be equal to or less than 12,
- (b) median proposed gross rental to market gross rental ratio, which must be within the range 0.9 to 1.1,
- (c) market gross rent related differential which must be within the range 0.98 and 1.03, and
- (d) comparison of average gross rental changes between market rental evidence properties and the balance of properties, which must be equal to or less than 5 %.

COMMENTARY

- All market sales and market rentals for whole rating units that are relevant to the effective date of the revaluation will be used by the Valuer-General for analysis. As the reliability of the statistical rules is dependent on adequate sales and rental volumes, the Valuer-General will determine the time period to obtain those volumes based on the movement of the market.
- Other means may also be employed by the Valuer-General, whether or not that time period has adequate or representative sales or rental volumes, to ensure that the proposed values are of suitable quality. This may include on-site investigations and requests for further information related to the revaluation.

5.6 Property inspections

5.6.1 Properties that have been sold or leased

When setting the revaluation basis, the valuer must be able to demonstrate that a sufficient number of sold or leased properties have been inspected to determine market levels at the date of valuation. A territorial authority must keep a record of:

- (a) all sold or leased properties inspected,
- (b) the adjustments made to current values, or gross rentals in the case of annual values, to reflect the condition of the property at the date of sale or lease, and
- (c) a record of the percentage change to current roll values for those sales and leases that were used to determine the basis.

5.6.2 General property inspections

The valuer must undertake sufficient inspections to demonstrate that proposed values are a fair indication of current market values.

COMMENTARY

The level of inspection necessary under rule 5.6 may vary depending on the circumstances and the properties being valued. At a minimum, the key sales and rental evidence should be inspected. However, it will generally not be acceptable to have no inspections of sales and rentals and no follow up field work.

5.7 Revaluation as a consequence of boundary changes

- (a) Where land is transferred between territorial authorities that have different effective dates of valuation, the receiving authority must determine whether it will revalue the land concerned.
- (b) When a territorial authority decides that it will revalue land added to its district, the territorial authority must fulfil the audit requirements for a general revaluation required in rules 5.3 to 5.6.
- (c) A territorial authority must obtain the Valuer-General's certification before using new values for rating.
- (d) When a territorial authority decides not to revalue land added to its district, the transfer of part rating units must be dealt with as subdivisions under rule 4.2.

COMMENTARY

The extent to which the Valuer-General will apply the full revaluation audit process depends on the impact of the boundary alteration.

6 Objections

6.1 Registers of objections

- (a) Territorial authorities must keep two separate auditable registers of all the objections received for:
 - (i) alterations during the currency of the DVR, and
 - (ii) revaluation.
- (b) Each register must contain the:
 - (i) valuation reference number,
 - (ii) situation address,
 - (iii) property category,
 - (iv) name of owner,
 - (v) name of ratepayer, if different from owner,
 - (vi) rateable value objected to,
 - (vii) values submitted by objector, and
 - (viii) name of objector, if different from owner or ratepayer.

6.2 Timeframe for reporting revaluation objections

A territorial authority must provide a report containing all of the information set out in rule 6.1 to the Valuer-General within 20 working days of the closing date for objections.

6.3 Objection reviews

- (a) For each review of an objection under s 34 of the RVA, a territorial authority must ensure that:
 - (i) an on-site inspection is carried out, or there is evidence of a previous inspection close to the effective date of the valuation,
 - (ii) contact is made with the objector, before the valuer makes their final decision, when the reviewed valuation varies by 15 % or more from the values submitted by the objector,
 - (iii) a valuation analysis is carried out on the evidence, meaning:
 - (A) for an objection to a revaluation, details of sales and rental evidence are analysed where appropriate; or
 - (B) for an objection to an alteration during the currency of the DVR, comparable roll values are analysed where appropriate,
 - (iv) a valuation analysis is carried out on the subject property, and
 - (v) a registered valuer certifies the reviewed valuation.
- (b) All values that are components of a rating unit may be reviewed, even if there is an objection to only one value, ie land value, value of improvements, capital value, or annual value.

6.4 Objection evidence

Territorial authorities must keep evidence for each decision they make on objections. The evidence must include:

- (a) a record of each of the items set out in rule 6.3(a), and
- (b) a record of the territorial authority's determination under s 34(4) of the RVA.

6.5 Completed revaluation objections

6.5.1 Register

- (a) Territorial authorities must maintain a register of completed revaluation objections. This register must contain:
 - (i) the information specified in rule 6.1(b),
 - (ii) the settled values, and
 - (iii) whether the change was attributable to work done on the property.
- (b) For the purposes of this rule, an objection is complete when the period for requesting the objection to be heard by the Land Valuation Tribunal has lapsed.

6.5.2 Report

Within five working days of the completion of each 25 % of the total number of revaluation objections received, a territorial authority must send a report to the Valuer-General containing the information set out in rule 6.5.1.

COMMENTARY

If the changes in values show levels which fall outside expected distributions, the Valuer-General will discuss the reasons with the territorial authority. If on further investigation the Valuer-General considers that the objections have not been processed appropriately, the territorial authority may be required to meet more stringent requirements prior to processing further objections.

6.6 Objections lodged with the Land Valuation Tribunal or Court

6.6.1 Notification of receiving request

A territorial authority must notify the Valuer-General within 20 working days of receiving a request to have an objection heard by the Land Valuation Tribunal or Court. The notification must include:

- (a) a brief summary of the issues, including identifying where issues or principles involved have an impact beyond the current objection,
- (b) valuation reference number,
- (c) situation address,
- (d) property category,
- (e) name of objector,
- (f) rateable value objected to, and
- (g) values submitted by objector.

COMMENTARY

The following examples of issues or principles which have an impact beyond the current objection (refer to rule 6.6.1(a)) are intended only as guidelines for users of these Rules:

- (a) issues relating to the construction of the DVR,
- (b) what constitutes a rating unit,
- (c) the valuation of Māori freehold land,
- (d) any challenge to the methodology for valuing utilities, and
- (e) any challenge to interpretation of value definitions.

6.6.2 Register of objections heard by Land Valuation Tribunal or Court

A territorial authority must maintain an auditable register of all objections heard by the Land Valuation Tribunal or Court. The register must contain all the information set out in rule 6.6.1.

6.6.3 Notification of decision

Where a territorial authority was a party to an objection heard by the Land Valuation Tribunal or Court and the Valuer-General was not, the territorial authority must provide the Valuer-General with a copy of the decision within five working days of receiving it.

7 Valuation of utilities

7.1 Electricity line businesses and gas distribution networks

When valuing the utility assets of electricity line businesses and gas distribution networks, the valuer must adopt the optimised deprival value (ODV) methodology.

7.2 Other utilities

When valuing utilities other than electricity line businesses and gas distribution networks, the valuer must adopt the optimised depreciated replacement cost (ODRC) valuation methodology. The valuation is subject to consideration, where appropriate, of:

- (a) adequate potential profitability or service potential of the entity, and
- (b) comparable sales evidence or income streams.

7.3 Utilities that traverse territorial authority boundaries

When valuing utilities that traverse territorial authority boundaries, the valuer must ensure that the value of the utility in each territorial authority is a fair representation of the value that portion comprises of the whole network.

COMMENTARY

- The optimisation process includes taking into account technical obsolescence, over design, and surplus utilities. Surplus utilities should not have a value lower than their net realisable value.
- Depreciation should take into account the useful life, or remaining useful life, of the asset, influenced by age, performance, condition, use, material, the maintenance regime, and the physical environment. It should also take into account the consumption or other reduction in the economic benefits embodied in the asset, whether arising from use, the passing of time, or obsolescence.
- When undertaking network utility valuations it is recommended that consideration be given to the New Zealand Utilities Advisory Group Guidelines³.

³ New Zealand Utilities Advisory Group 2005, *Valuing utility networks for district valuation rolls: National Guidelines*, Roadshare™, NZ Utilities Advisory Group, Local Government New Zealand, Wellington.

8 Removing rateable values from the district valuation roll

8.1 Written advice to Valuer-General

A territorial authority must advise the Valuer-General in writing of its intention to no longer maintain either capital value, land value, annual value, or value of improvements in the DVR.

8.2 Compulsory to maintain all values in interim

Until such time as a territorial authority has advised the Valuer-General under rule 8.1 that it will no longer maintain either capital value, land value, annual value, or value of improvements in the DVR, the DVR must continue to display the capital value, land value, and value of improvements and, where appropriate, the annual value.

Appendix A Fields and layouts for audit files

A.1 Fields and layout for property audit file

The fields and layout in Table 1 must be used for property audit files.

Table 1 Fields and layout for property audit file

Field text	Field #	Field name	Start	End	Type*	Length	Dec [†]
Valuation No. Roll	1	VNROLL	1	5	S	5	0
Valuation No. Assessment	2	VNABRL	6	16	S	11	0
Valuation No. Suffix	3	VNSUFL	17	18	A	2	
District (Territorial Authority) Code	4	DISTCL	19	20	S	2	0
Situation Number	5	SITNOL	21	24	S	4	0
Additional Situation Number	6	SETNOL	25	28	A	4	
Situation Name	7	SITSTL	29	58	A	30	
Legal Description	8	LDS01L	59	134	A	76	
Land Area [†]	9	LNDARL	135	146	S	12	4
Property Category	10	CATGYL	147	152	A	6	
Ownership Code	11	VLOWNL	153	153	S	1	0
Current Effective Valuation Date	12	CREVDL	154	161	S	8	0
Capital Value	13	CPTVLL	162	172	S	11	0
Improvements Value	14	IMPVLL	173	183	S	11	0
Land Value	15	LNDVLL	184	194	S	11	0
Trees	16	SBELTL	195	205	S	11	0
Revised Capital Value	17	CPTVLR	206	216	S	11	0
Revised Improvements Value	18	IMPVLR	217	227	S	11	0
Revised Land Value	19	LNDVLR	228	238	S	11	0
Revised Trees	20	SBELTR	239	249	S	11	0
Annual Value	21	ANLVLN	250	260	S	11	0
Annual Value Indicator	22	ANINDM	261	261	S	1	0
Gross Rental	23	ANLGRM	262	272	S	11	0

Field text	Field #	Field name	Start	End	Type*	Length	Dec [†]
No. of Bedrooms (Annual Values only)	24	ANBEDM	273	276	S	4	0
Revised Annual Value	25	ANLVLR	277	287	S	11	0
Revised Annual Value Indicator	26	ANINDR	288	288	S	1	0
Revised Gross Rental	27	RANGRR	289	299	S	11	0
Improvements Description	28	IMPTDL	300	323	A	24	
Certificate of Title	29	CTREFR	324	335	A	12	
Additional Certificate of Title	30	CTREFA	336	336	A	1	
Zoning	31	LUZONL	337	338	A	2	
Actual Property Use	32	LNDUSL	339	340	S	2	0
Units Of Use	33	UNITPL	341	343	S	3	0
Off-street Parking	34	GARPAL	344	346	S	3	0
Building Age Indicator	35	BLDAGL	347	349	A	3	
Building Condition Indicator	36	BLDCDL	350	351	A	2	
Building Construction Indicator	37	BLDCNL	352	353	A	2	
Building Site Coverage	38	BLDSCL	354	359	S	6	0
Building Total Floor Area	39	BLDFRL	360	365	S	6	0
Mass Contour	40	MACTRM	366	367	A	2	
Mass View	41	MAVEWM	368	368	A	1	
Mass Scope of View	42	MASCPM	369	369	A	1	
Mass Total Living Area	43	MATFRM	370	375	S	6	0
Mass Deck	44	MADEKM	376	376	A	1	
Mass Workshop Laundry	45	MALANM	377	377	A	1	
Mass Other Improvements	46	MAIMPM	378	378	A	1	
Mass Garage Freestanding	47	MAGR1M	379	379	S	1	0
Mass Garage Under Main Roof	48	MAGR2M	380	380	S	1	0
Production	49	PRODNX	381	387	S	7	0
Sales Group	50	SLGRPL	388	391	S	4 [^]	0
Ratepayer Name 1	51	OCCN1L	392	441	A	50	
Ratepayer Name 2	52	OCCN2L	442	491	A	50	

Field text	Field #	Field name	Start	End	Type*	Length	Dec [†]
Ratepayer Street	53	OCCS1L	492	521	A	30	
Ratepayer Town	54	OCCT1L	522	551	A	30	
Owner Name 1	55	OWNN1L	552	601	A	50	
Owner 1 Street	56	OWNS1L	602	631	A	30	
Owner 1 Town	57	OWNT1L	632	661	A	30	
Owner Name 2	58	OWNN2L	662	711	A	50	
Owner 2 Street	59	OWNS2L	712	741	A	30	
Owner 2 Town	60	OWNT2L	742	771	A	30	
Owner Name 3	61	OWNN3L	772	821	A	50	
Owner 3 Street	62	OWNS3L	822	851	A	30	
Owner 3 Town	63	OWNT3L	852	881	A	30	
Filler	64	FILLER	882	931	A	50	

* 'Type' means alpha (A) or numeric (S)

† 'Dec' means the number of decimal places allowed in a numeric field and, in the case of land area, this must be recorded in hectares

^ 'Length' of the 'Sales Group' field has been expanded from two to four characters to accommodate Auckland Super City Sales Group codes. The 'Sales Group' field is still able to be held and received electronically as a two character field for other areas of New Zealand.

A.2 Fields and layout for sales audit file

The fields and layout in Table 2 must be used for sales audit files.

Table 2 Fields and layout for sales audit file

Field text	Field #	Field name	Start	End	Type*	Length	Dec [†]
Valuation No. Roll	1	VNROLS	1	5	S	5	0
Valuation No. Assessment	2	VNABRS	6	16	S	11	0
Valuation No. Suffix	3	VNSUFS	17	18	A	2	
Sale Date	4	SLDATS	19	26	S	8	0
District (Territorial Authority) Code	5	DISTCS	27	28	S	2	0
Sale Type	6	SLTYP	29	29	A	1	
Sales Group	7	SLGRPS	30	33	S	4 [^]	0
Sale Tenure	8	SLTENS	34	34	S	1	0
Price/Value Relationship	9	BSRELS	35	35	S	1	0
Sale Price Gross	10	SLPGRS	36	46	S	11	0
Sale Price Net	11	SLPNTS	47	57	S	11	0
Sale Price Chattels	12	SLPCTS	58	68	S	11	0
Sale Price Other	13	SLPOTS	69	79	S	11	0
Capital Value	14	CPTVLS	80	90	S	11	0
Land Value	15	LNDVLS	91	101	S	11	0
Current Effective Valuation Date	16	COLDDS	102	109	S	8	0
Situation Number	17	SITNOS	110	113	S	4	0
Additional Situation Number	18	SETNOS	114	117	A	4	
Situation Name	19	SITSTS	118	147	A	30	
Certificate of Title	20	CTRFRS	148	159	A	12	
Land Area [†]	21	LNDARS	160	171	S	12	4
Zoning	22	LUZONS	172	173	A	2	
Actual Property Use	23	LNDUSS	174	175	S	2	0
Units Of Use	24	UNITPS	176	178	S	3	0
Off-street Parking	25	GARPAS	179	181	S	3	0

Field text	Field #	Field name	Start	End	Type*	Length	Dec [†]
Building Age Indicator	26	BLDAGS	182	184	A	3	
Building Condition Indicator	27	BLDCDS	185	186	A	2	
Building Construction Indicator	28	BLDCNS	187	188	A	2	
Building Site Coverage	29	BLDSCS	189	194	S	6	0
Building Total Floor Area	30	BLDFRS	195	200	S	6	0
Property Category	31	CATGYS	201	206	A	6	
Legal Description	32	LDESCS	207	244	A	38	
Mass Contour	33	MACTRS	245	246	A	2	
Mass View	34	MAVEWS	247	247	A	1	
Mass Scope of View	35	MASCPS	248	248	A	1	
Mass Total Floor Area	36	MATFRS	249	251	S	3	0
Mass Deck	37	MADEKS	252	252	A	1	
Mass Workshop Laundry	38	MALANS	253	253	A	1	
Mass Other Improvements	39	MAIMPS	254	254	A	1	
Mass Garage Under Main Roof	40	MAGR2S	255	255	S	1	0
Mass Garage Freestanding	41	MAGR1S	256	256	S	1	0
Production	42	PRODNS	257	263	S	7	0
Valuer's Remarks	43	SLREMS	264	298	A	35	
Vendor/Purchaser names	44	SLVENS	299	320	A	22	

* 'Type' means alpha (A) or numeric (S)

† 'Dec' means the number of decimal places allowed in a numeric field and, in the case of land area, this must be recorded in hectares

^ 'Length' of the 'Sales Group' field has been expanded from two to four characters to accommodate Auckland Super City Sales Group codes. The 'Sales Group' field is still able to be held and received electronically as a two character field for other areas of New Zealand.

A.3 Fields and layout for market rental audit file

The fields and layout in Table 3 must be used for rental audit files when annual values are assessed.

Table 3 Fields and layout for market rental audit file

Field text	Field #	Field name	Start	End	Type*	Length	Dec [†]
Valuation No. Roll	1	VNROLT	1	5	S	5	0
Valuation No. Assessment	2	VNABRT	6	16	S	11	0
Valuation No. Suffix	3	VNSUFT	17	18	A	2	
Rental Date	4	RNTDAT	19	26	S	8	0
District (Territorial Authority) Code	5	DISTCT	27	28	S	2	0
Rental Type	6	RNTYPT	29	29	A	1	
Sales Group	7	SLGRPT	30	33	S	4 [^]	0
Market Lease Rental (Gross)	8	GMRENT	34	44	S	11	0
Market Lease Rental (Net)	9	NMRENT	45	55	S	11	0
Gross Rental	10	GRRENT	56	66	S	11	0
No. of Bedrooms	11	ANBEDT	67	70	S	4	0
Current Effective Valuation Date	12	COLDDT	71	78	S	8	0
Land Area [†]	13	LNDART	79	90	S	12	4
Zoning	14	LUZONT	91	92	A	2	
Actual Property Use	15	LNDUST	93	94	S	2	0
Units Of Use	16	UNITPT	95	97	S	3	0
Off-street Parking	17	GARPAT	98	100	S	3	0
Building Age Indicator	18	BLDAGT	101	103	A	3	
Building Condition Indicator	19	BLDCDT	104	105	A	2	
Building Construction Indicator	20	BLDCNT	106	107	A	2	
Building Site Coverage	21	BLDSCT	108	113	S	6	0
Building Total Floor Area	22	BLDFRT	114	119	S	6	0
Property Category	23	CATGYT	120	125	A	6	
Legal Description	24	LDESCT	126	163	A	38	

Field text	Field #	Field name	Start	End	Type*	Length	Dec [†]
Mass Contour	25	MACTRT	164	165	A	2	
Mass View	26	MAVEWT	166	166	A	1	
Mass Scope of View	27	MASCPT	167	167	A	1	
Mass Total Floor Area	28	MATFRT	168	170	S	3	0
Mass Deck	29	MADEKT	171	171	A	1	
Mass Workshop Laundry	30	MALANT	172	172	A	1	
Mass Other Improvements	31	MAIMPT	173	173	A	1	
Mass Garage Under Main Roof	32	MAGR2T	174	174	S	1	0
Mass Garage Freestanding	33	MAGR1T	175	175	S	1	0
Production	34	PRODNT	176	182	S	7	0
Valuer's Remarks	35	SLREMT	183	217	A	35	
Lessor/Lessee names	36	SLVENT	218	239	A	22	

* 'Type' means alpha (A) or numeric (S)

† 'Dec' means the number of decimal places allowed in a numeric field and, in the case of land area, this must be recorded in hectares

^ 'Length' of the 'Sales Group' field has been expanded from two to four characters to accommodate Auckland Super City Sales Group codes. The 'Sales Group' field is still able to be held and received electronically as a two character field for other areas of New Zealand.

Appendix B Ownership codes for property audit file

- (a) Ownership codes are only required to be entered in the property audit file for properties in Crown, local authority, or Māori ownership.
- (b) When an ownership code is required to be entered, the codes set out in Table 4 must be used.

Table 4 Ownership codes for property audit file

Code	Description
3	Public: Core Crown, eg ministry/department
4	Public: Local authority
5	Public: Non-core Crown, eg state-owned enterprise/hospital/education/administering body of Crown land
6	Private: Māori - individual
7	Private: Māori - tribal/incorporations/many owners

- (c) The mandatory fields and layout for the property audit file are set out in Appendix A.

Appendix C Land use data

C.1 General

- (a) Land use data comprises nine items of information that must be recorded for every rating unit. These nine items are as follows:
 - (i) zoning (see C.2)
 - (ii) actual property use (see C.3)
 - (iii) number of units of use (see C.4)
 - (iv) provision for off-street parking (see C.5)
 - (v) age (see C.6)
 - (vi) condition (see C.7)
 - (vii) construction (see C.8)
 - (viii) site coverage (see C.9)
 - (ix) total floor area of the principal buildings (see C.10).
- (b) Land use data must be recorded in the property audit file, sales audit file, and market rental audit file. The mandatory fields and layouts for those audit files are set out in Appendix A.

C.2 Zoning

- (a) This is a two-character code that must be used to record the zoning or designation of the land under the operative district plan of the district in which the land is located.
- (b) The first character is a single numeral, ie 0-9, and must indicate the broad category of zoning.
- (c) The second character is a single letter, ie A-Z, and must delineate the hierarchy within a zone.
- (d) Zoning must be recorded using the codes set out in Table 5.

Table 5 Zoning codes for land use data

Numeral	Letter	Broad zone type
0	X	Land in more than one zone or designation
0	A-H, J-N, P-W	Designated or zoned reserve land
1	A-H, J-N, P-Z	Rural
2	A-H, J-N, P-Z	Lifestyle
3	A-H, J-N, P-Z	Other specific zone - defined by territorial authority
4	A-H, J-N, P-Z	Community uses
5	A-H, J-N, P-Z	Recreational
6	A-H, J-N, P-Z	Other broad zone - defined by territorial authority
7	A-H, J-N, P-Z	Industrial
8	A-H, J-N, P-Z	Commercial
9	A-H, J-N, P-Z	Residential

C.3 Actual property use

C.3.1 Definition

Actual property use means the activity, or group of interdependent activities having a common purpose, performed on land or building floor space at the date of inspection.

C.3.2 Use codes

- (a) This is a two-character code that must be used to record the actual use of the property.
- (b) Uses are coded in a two-level system, with a primary and a secondary level. The primary level of the use is the first character and the secondary level of the use is the second character.

C.3.3 Multi-use

- (a) Multi-use is a term describing the situation in which more than one use exists and the uses do not fall within the same classification in the land use code. The difference may be at the primary level or the secondary level.
- (b) When multi-use occurs at the primary level, the primary classification of use which contributes the greatest proportion of the total assessed rental must be recorded as the major use. Where the primary uses have equal rents, the use which has the greatest floor area is the major use.

C.3.4 Primary level use codes

The primary level is a division into 10 broad categories of use. The primary level use must be recorded using the codes set out in Table 6.

Table 6 Primary level use codes for land use data

Code	Explanation
0	Multi-use at the primary level
1	Rural industry
2	Lifestyle
3	Transport
4	Community services
5	Recreational
6	Utility services
7	Industrial
8	Commercial
9	Residential

C.3.5 Secondary level use codes

The secondary level provides further refinement within the primary level categories. The secondary level use must be recorded using the codes set out in Table 7.

Table 7 Secondary level use codes for land use data

Primary level code	Description	Secondary level code
0	Multi-use at primary level	
	Vacant or intermediate	0
	Rural industry	1
	Lifestyle	2
	Transport	3
	Community services	4
	Recreational	5
	Utility services	6
	Industrial	7
	Commercial	8
Residential	9	
1	Rural industry	
	Multi-use within rural industry	0
	Dairy	1
	Stock finishing	2
	Arable farming	3
	Store livestock	4
	Market gardens and orchards	5
	Specialist livestock	6
	Forestry	7
	Mineral extraction	8
Vacant	9	

Primary level code	Description	Secondary level code
2	Lifestyle	
	Multi-use within lifestyle	0
	Single unit	1
	Multi-unit	2
	Vacant	9
3	Transport	
	Multi-use within transport	0
	Road transport	1
	Parking	2
	Rail transport	3
	Water transport	4
	Air transport	5
	Vacant	9
4	Community services	
	Multi-use within community services	0
	Educational	1
	Medical and allied	2
	Personal and property protection	3
	Religious	4
	Defence	5
	Halls	6
	Cemeteries and crematoria	7
	Vacant	9

Primary level code	Description	Secondary level code
5	Recreational	
	Multi-use within recreational	0
	Entertainment	1
	Active indoor	2
	Active outdoor	3
	Passive indoor	4
	Passive outdoor	5
	Vacant	9
6	Utility services	
	Multi-use within utility services	0
	Communications	1
	Electricity	2
	Gas	3
	Water supply	4
	Sanitary	5
	Other	6
	Postboxes	7
Vacant	9	
7	Industrial	
	Multi-use within industrial	0
	Food, drink, and tobacco	1
	Textiles, leather, and fur	2
	Timber products and furniture	3
	Building materials other than timber	4
	Engineering, metalworking, appliances, and machinery	5
	Chemicals, plastics, rubber, and paper	6
	Other industries, including storage	7
	Depots and yards	8
Vacant	9	

Primary level code	Description	Secondary level code
8	Commercial	
	Multi-use within commercial	0
	Retail	1
	Services	2
	Wholesale	3
	Offices	4
	Car parking	5
	Vacant	9
9	Residential	
	Multi-use within residential	0
	Single unit excluding bach	1
	Multi-unit	2
	Public communal unlicensed	3
	Public communal licensed	4
	Special accommodation	5
	Communal residence dependent on other use	6
	Bach	7
	Car parking	8
	Vacant	9

C.4 Units of use

- (a) This is a three-character code that must be used to record the total number of units of use, ie 1 to 999, on the property.
- (b) Each physical component within a rating unit, which is capable of separate use, constitutes a single unit of use. For example, a property comprising a dwelling and a flat must be recorded as having two units of use.

C.5 Off-street parking

- (a) This is a three-character code that must be used to record the total number of formed car parks on a rating unit, including uncovered car parks, ie 1 to 999. This applies only to urban properties and is a measure of the number of off-street car parks provided for motor vehicles, either:
 - (i) in a garage or other permanent structure, or
 - (ii) on a permanent standing established specifically for parking.
- (b) Excluded from this definition are:
 - (i) sites used for short periods between the demolition of a building and the building of its successor,
 - (ii) space used for the display or storage of new or used vehicles,
 - (iii) loading bays and turnaround space, and
 - (iv) access ways between rows of car parks or to garages or car parks.

C.6 Age

- (a) This is a three-character code that must be used to record the decade within which the principal building was built.
- (b) A code must be recorded only when there is a single principal building; otherwise the field must be left blank.
- (c) The codes set out in Table 8 must be used to record the age.

Table 8 Age codes for land use data

Code	Decade built
AAA	Prior to 1880
188	1880-1889
189	1890-1899
190	1900-1909
191	1910-1919
PRE	Prior to 1920 and the actual decade is unknown
192	1920-1929
193	1930-1939
194	1940-1949
195	1950-1959
196	1960-1969
197	1970-1979
198	1980-1989
199	1990-1999
200	2000-2009
201	2010-2019
XXX	Code XXX must be used when the principal building consists of several portions built in different decades, or has been substantially remodelled so that the original building date no longer accurately reflects the decade of construction.

C.7 Condition

- (a) This is a two-character code that must be used to record the condition of:
 - (i) the external walls of the principal building (first character), and
 - (ii) the roof of the principal building (second character).
- (b) A code must be recorded only when there is a single principal building; otherwise the field must be left blank.
- (c) The codes set out in Table 9 must be used to record the condition.

Table 9 Condition codes for land use data

Code	Condition
G	Good
A	Average
F	Fair
P	Poor
X	Mixed, ie no one code adequately describes the condition.

C.8 Construction

- (a) This is a two-character code that must be used to record the predominant materials used for:
- (i) the external walls of the principal building (first character), and
 - (ii) the roof of the principal building (second character).
- (b) A code must be recorded only when there is a single principal building; otherwise the field must be left blank.
- (c) In the case of buildings where external walls consist of a frame and infill, it is the external material ie infill, cladding or facing, that must be coded, not the nature of the frame.
- (d) The codes set out in Table 10 must be used to record the construction materials.

Table 10 Construction codes for land use data

Code	Material
A	Aluminium, including aluminium-coated timber
B	Brick, including clay and concrete bricks
C	Concrete, including reinforced block and precast slab
F	Fibrous cement or asbestos, including flat or corrugated sheets and sidings
G	Glass
I	Iron, including steel and corrugated long-run
M	All forms of fabric, bitumen, and butyl rubber
P	Plastic
R	Roughcast, including stucco and all modern texture coat finishes
S	Stone
T	Tiles, including all materials with a tile profile
W	Wood in all forms, including treated plywood and compressed wood products
X	Mixture of materials without a predominant material, or a material not included above

C.9 Site coverage

- (a) This is a figure that must be used to record the area of the site over which any floor or floors of the principal buildings, extend.
- (b) Site coverage must be recorded to the nearest m².
- (c) This area includes the area of the shadow that the exterior walls would cast on the site with the sun directly overhead but excludes the areas covered by structures such as eaves, open porticos, and open verandas.
- (d) Site coverage must be recorded only when there are one or more principal buildings on the property; otherwise the field must be left blank.

C.10 Total floor area

- (a) This is a figure that must be used to record the total floor area of the principal buildings, including connected, enclosed areas, but excluding any areas covered by structures such as eaves, open porticos, and open verandas.
- (b) Total floor area must be recorded to the nearest m².
- (c) Total floor area must be recorded whenever there is one or more principal building on the property; otherwise the field must be left blank.
- (d) For rural properties, the total floor area must only be recorded for the principal dwelling.

Appendix D Mass appraisal data

D.1 General

- (a) Mass appraisal data must be recorded for all residential and lifestyle category properties.
- (b) Fields 1 to 3 set out in Table 11 must be recorded for vacant residential properties and fields 1 to 9 set out in Table 11 must be recorded for all other residential and lifestyle category properties.
- (c) Mass appraisal data must be recorded in the property audit file, sales audit file, and market rental audit file. The mandatory fields and layouts for those audit files are set out in Appendix A.

Table 11 Sequence of data fields for mass appraisal data

Field number	Data content
1	Contour
2	View
3	Scope of view
4	Total living area
5	Deck
6	Workshop or laundry
7	Other improvements
8	Garages or carports: under main roof
9	Garages or carports: freestanding

D.2 Contour

This is a two-character code that must be used to record the contour of the land. The contour must be recorded using the codes set out in Table 12.

Table 12 Contour codes for mass appraisal data

Code	Description
SF	Steep fall
EF	Easy to moderate fall
LV	Level
ER	Easy to moderate rise
SR	Steep rise

D.3 View

- (a) The view must be taken from the living area of the dwelling. For vacant sections the view must be taken from the most likely building platform on the site.
- (b) An outlook across the street to another house does not constitute a view.
- (c) If the house has been sited so that the view has not been taken advantage of, or has been subsequently blocked, then the view type must be recorded as 'N' (refer to the view codes in Table 13 below).
- (d) Where a property has multiple view types, eg looks across the city or suburbs to a lake, river or sea view, then the property must be recorded as having a water view.
- (e) The view must be recorded using the codes set out in Table 13.

Table 13 View codes for mass appraisal data

Code	Description
N	None: There is no appreciable view
W	Water: The focal point is water
O	Other: The focal point is other than water, eg city, suburban, or landscape views, including parks in a built-up urban area, providing there is some depth to the view

D.4 Scope of view

- (a) The scope of view must quantify the extent of the stated view type. The limitation of the view in terms of width and depth must relate to the focal point recorded in the view type.
- (b) The scope of view must be recorded using the codes set out in Table 14.

Table 14 Scope of view codes for mass appraisal data

Code	Description
N	None: There is no view.
S	Slight: Close up peep view of up to 45 ° or moderately wide view with little depth.
M	Moderate: Close up view of up to 145 ° or wide view with little depth.
W	Wide: Close up view of over 145 °.

D.5 Total living area

- (a) The total living area factors for the mass appraisal data are based on a different concept to that of site coverage and total floor area of the principal building or buildings in the land use data.
- (b) The total living area must be the sum of all living spaces, recorded to the nearest m². Examples of living spaces include areas such as living rooms, kitchens, bedrooms, bathrooms, and halls.
- (c) The living area must exclude non-living areas and areas that do not have internal access to the main living area, eg garages, open verandas, unlined basement rooms, workshops, or laundry space.

COMMENTARY

- In the majority of cases, where first floor space exists, it will form an integral part of the total living area.
- Problems are likely to arise in determining whether basement rooms or attics should be included.
- Guidelines for the inclusion of these rooms are as follows:
 - (a) If there is no internal access to a basement room, this area is excluded, unless the floor area is fairly substantial and of good quality.
 - (b) Where access is available through a garage, the use and quality of the room determines its inclusion.
- If direct internal access is available to a basement room, it must be included in the total living area, provided the room is of a reasonable standard.

D.6 Decks

- (a) Decks include reasonably substantial open verandas, terraces, and outdoor living areas attached to the principal building, made of any material.
- (b) The deck must be recorded using the codes set out in Table 15.

Table 15 Deck codes for mass appraisal data

Code	Description
Y	Yes: There are decks meeting the criteria set out in D.6
N	No: There are no decks that meet the criteria set out in D.6

D.7 Workshop or laundry

- (a) The presence of a workshop or laundry must be recorded where the workshop or laundry space is not already included in the total living area or garage.
- (b) A workshop or laundry includes an unlined basement or substandard room, detached workshop or laundry, and any storage or workshop space in a basement garage that is excess to parking requirements.
- (c) The workshop or laundry space must be recorded using the codes set out in Table 16.

Table 16 Workshop and laundry codes for mass appraisal data

Code	Description
Y	Yes: There is a separate workshop or laundry space
N	No: There is no separate workshop or laundry space

D.8 Other improvements

- (a) The other improvements field must indicate substantial other improvements not already accounted for in another field.
- (b) Examples of substantial other improvements include swimming pools, tennis courts, and glasshouses.
- (c) Other improvements must be recorded using the codes set out in Table 17.

Table 17 Other improvements codes for mass appraisal data

Code	Description
Y	There are other improvements meeting the criteria set out in D.8
N	There are no other improvements meeting the criteria set out in D.8

D.9 Garage or carport

D.9.1 General

- (a) The number of covered car spaces must be recorded in one or both of the 'Mass Garage Freestanding' and 'Mass Garage Under Main Roof' fields in the audit file.
- (b) If there are no covered car spaces, '0' must be entered to indicate that the garages and carports have been considered.

D.9.2 Under main roof

- (a) This field includes basement and under main roof line garages or carports.
- (b) Under main roof line car spaces must be an integral part of the dwelling roof line and exclude a lean-to garage or carport.

D.9.3 Freestanding

A freestanding garage or carport includes a lean-to covered parking structure which, from a design perspective, is not part of the basic dwelling construction.

COMMENTARY

The following are some examples of under main roof and freestanding garages or carports.

Key	
FS	Freestanding
UMR	Under main roof

The diagrams show three examples of garage structures. The first two are labeled 'UMR' (Under main roof) and the third is labeled 'FS' (Freestanding). Each diagram shows a house with a gabled roof and a garage structure attached to the side. The first UMR diagram shows a garage with a flat roof that is lower than the main roof. The second UMR diagram shows a garage with a flat roof that is the same height as the main roof. The FS diagram shows a garage with a gabled roof that is separate from the main house roof.

Appendix E Valuation reference number

- (a) The valuation reference number must be a unique identifier comprising three parts:
- (i) roll number, up to a maximum of five digits.
 - (ii) assessment number, up to a maximum of 11 digits. Where territorial authorities are using a previous numbering system which has a maximum of up to five digits for the assessment number, only those five digits must be entered in the assessment field.
 - (iii) alphabetical suffix, up to a maximum of two characters, ie A-ZZ.
- (b) The valuation reference number must be recorded in the property audit file, sales audit file, and market rental audit file. The mandatory fields and layouts for those audit files are set out in Appendix A.

COMMENTARY

- Most valuation references comprise only the roll number and assessment number, eg 21480 12300 is assessment number 12300 in roll 21480. The last two digits of the assessment number are usually reserved for expansion or subdivision.
- The order of assessment numbers should be based on the logical inspection order of properties.
- The alphabetical suffix is usually used for composite or strata title properties, which are rating units in their own right.
- Rolls cover a uniquely defined geographical area. Assessment numbers do not necessarily start with 1, nor is there necessarily a complete sequence of assessment numbers in a roll.
- The territorial authority can renumber at any time.

Appendix F Property category codes

F.1 General

- (a) A property category that broadly describes the nature of the property must be recorded for each rating unit.
- (b) The property category must be based on the highest and best use, or the use for which the property would be sold given the economic conditions prevailing at the effective date of valuation. The highest and best use for the purposes of the property category may differ from actual property use (refer to C.3).
- (c) The property category must be recorded as an alpha-numeric code with a minimum of two and a maximum of six characters. Refer to the property categories summary sheet at F.3 for a summary of the property category codes which apply to each type of property.
- (d) The property category code must be recorded in the property audit file, sales audit file, and market rental audit file. The mandatory fields and layouts for those audit files are set out in Appendix A.

F.2 Structure of category code

F.2.1 First character definitions

Each rating unit must be categorised individually based on its highest and best use, within a broad property group, using the codes set out in Table 18.

Table 18 First character category codes

First character	Definition
A	Arable cash cropping land, generally farmed with some stock. This code does not include market gardening.
C	Commercial uses
D	Dairy land suitable for all types of supply and stud
F	Forestry land that may be either in production or currently available for planting, and includes protected forest areas. This code does not include forest nurseries.
H	Horticultural land suitable for uses such as orchards, market gardening, or glasshouses
I	Industrial uses, including associated retailing
L	Lifestyle land, generally in a rural area, where the predominant use is for a residence and, if vacant, there is a right to build a dwelling. The land can be of variable size but must be larger than an ordinary residential allotment. The principal use of the land is non-economic in the traditional farming sense, and the value exceeds the value of comparable farmland.

First character	Definition
M	Mining and other mineral extraction sites of all descriptions
O	Other uses not covered by any alternative category in this table, generally non-economic uses of a government, civic, or recreational nature
P	Pastoral farming land where the main farming use is a use such as grazing or fattening of livestock
R	Residential land of a domestic type, including investment flats
S	Specialist livestock of a non-dairy or pastoral land use type
U	Utility assets

F.2.2 Second character definitions

The second character must be assigned to provide more specific information about the use, within the category indicated by the first character, using the codes set out in Table 19.

Table 19 Second character category codes

First character	Second character	Definition
A (Arable)	I	Land which has irrigation available
	N	Land which has no irrigation available
C (Commercial)	A	Accommodation such as motels and hotels
	C	Cinema, theatre
	E	Elderly rest homes
	H	Health operations of a small scale
	K	Educational type uses including pre-school, primary, secondary
	L	Liquor outlets including taverns
	M	Motor vehicle sales or service
	O	Office type use
	P	Parking buildings, and unit titled car parks which are likely to sell for commercial use
	R	Retailing use
S	Service stations	
	T	Tourist type attractions as well as other amenities with an emphasis on leisure activities of a non-sporting type

First character	Second character	Definition
	V	Vacant land, or land with low value of improvements, which when developed is likely to have a commercial use
	X	Other commercial uses or where there are multiple uses
D (Dairy)	F	Milk is supplied for milk products
F (Forestry)	E	Exotic forests
	I	Indigenous forests
	P	Protected forests of any type
	V	Vacant land suitable for planting
H (Horticulture)	B	Berry fruits
	C	Citrus
	F	Flowers
	G	Glasshouses
	K	Kiwifruit
	M	Market garden
	P	Pip fruit
	S	Stone fruit
	V	Vineyard
	X	Other horticultural uses or where there is more than one use and no one use is predominant
I (Industrial)	F	Food processing or specialised food storage
	H	Heavy, large-scale manufacturing, including vehicle manufacturing, aluminium and steel production plants
	L	Light manufacturing
	N	Noxious or dangerous industrial uses such as oil refinery and natural gas conversion type industries and fuel tank farms would be included
	S	Services that usually have an interface with the general public as direct clients
	V	Vacant land, or land with low value of improvements, which when developed will have an industrial type use

First character	Second character	Definition
	W	Warehousing with or without associated retailing
	X	Other industrial uses or where there are multiple uses
L (Lifestyle)	B	Bare or substantially unimproved land, which is likely to be subdivided into smaller lifestyle lots
	I	Improved to the extent that there is some residential accommodation sited on the land
	V	Vacant or substantially unimproved land without immediate subdivision potential
M (Mining)	C	Coal fields
	G	Gas
	L	Limestone quarries
	O	Oilfields
	P	Precious metal mining sites
	R	Rock, shingle, or sand pits and extraction
	X	Multiple mining activities or not otherwise specified
O (Other)	A	Assembly halls
	E	Educational type uses including pre-school, primary, secondary, and tertiary
	H	Health and other public medical uses of a large scale, including hospitals
	M	Māori sites including marae and other meeting houses and including Māori burial sites
	P	Passive reserves including wilderness and conservation reserves as well as regional and national parks
	R	Religious uses including places of worship
	S	Sports grounds including racecourses, golf courses, ski fields, squash courts
	V	Vacant land without an obvious use
	X	Other uses or where there are multiple uses

First character	Second character	Definition
P (Pastoral)	F	Finishing land suitable for livestock, and breeding
	G	Grazing land for livestock
	R	High country runs
	S	Stud properties where the principal use is the breeding of stud stock for sale
R (Residential)	A	Apartments which are in multi-storey buildings and are on strata title
	B	Bare or substantially unimproved land, which is likely to be subdivided into dwelling house sites
	C	Converted dwelling houses which are now used as rental flats and have two or more units of use
	D	Dwelling houses of a fully detached or semi-detached style situated on their own clearly defined piece of land
	F	Ownership home units which do not have the appearance of dwelling houses
	H	Home and income. The dwelling is the predominant use and there is an additional unit of use attached to, or associated with, the dwelling house which can be used to produce income
	M	Vacant or substantially unimproved land on which it is likely that multiple housing units will be built
	N	There is more than one principal dwelling house
	P	Unit-titled car park which is likely to sell for residential use
	V	Vacant or substantially unimproved land on which it is likely that a single dwelling house will be built
S (Specialist)	A	Aquaculture, including all types of fish farming
	D	Deer farming
	H	Horse studs and training operations
	P	Poultry
	S	Pigs
	X	All other specialist livestock

First character	Second character	Definition
U (Utility assets)	C	Civic, including storm water, sewerage, and water reticulation
	E	Energy, including electricity and gas distribution networks and supporting facilities
	G	Generating and processing sites or plants that support utility networks
	P	Postboxes
	R	Rail network corridors
	T	Telecommunication networks and supporting facilities

F.2.3 Third character definitions: rural categories

- (a) The third character represents the quality of the rating unit for the broad rural categories of:
- (i) arable,
 - (ii) dairy,
 - (iii) horticulture,
 - (iv) pastoral, and
 - (v) specialist.
- (b) The codes that must be used to describe the quality are set out in Table 20.

Table 20 Quality codes: rural categories

Code	Description
A	Excellent economic farm, well located in sought after area, with durable soils and subject to a minimum of natural hazards. These properties are usually readily saleable and well sought after. Production is generally very high with the farm improvements being of excellent quality.
B	Average to good economic farm, but normally less sought after than an 'A' quality property due to lower production, size of unit, topography, higher working costs, location, etc. The property may be subject to more natural hazards than 'A', but it is still a very good example. Production may be above average and the farm improvements are of good quality.
C	Below average economic farm unit which is not sought after to the extent that either an 'A' or 'B' quality property might be. The locality may not be particularly desirable, the soil may not be very durable, the cost of working the land may be quite high, and the natural hazards may be quite frequent. Additionally, the quality of the farm improvements is likely to be of a barely adequate standard.
D	Economic sized block of land, either of quality 'A' or 'B' but which is in an unimproved or substantially unimproved state or suitable for conversion but the relevant improvements are not in place.
E	Uneconomic farm with a homestead and farm buildings
F	Uneconomic land without a homestead

COMMENTARY

The term 'economic unit' should be liberally interpreted. It should be taken to mean a farm that, with good or average management, is able to continue as a business enterprise.

F.2.4 Third character definitions: lifestyle and residential categories

- (a) The third to fifth characters represent the decade in which the principal building was built for the following categories:
- (i) lifestyle improved,
 - (ii) residential apartments,
 - (iii) residential converted rental flat,
 - (iv) residential dwelling,
 - (v) residential ownership home unit,
 - (vi) residential home and income,
 - (vii) residential more than one dwelling, and
 - (viii) residential rental flat.
- (b) The codes that must be used to describe the decade of building are set out in Table 21.

Table 21 Decade codes: residential and lifestyle categories

Code	Description
191	Principal building built prior to 1914
192	Principal building built between 1914 and 1929
193	1930-1939
194	1940-1949
195	1950-1959
196	1960-1969
197	1970-1979
198	1980-1989
199	1990-1999
200	2000-2009
201	2010-2019
XXX	Principal building consists of mixed age portions or has been remodelled and the exterior appearance is no longer representative of a single decade

F.2.5 Third character definitions: commercial and industrial categories

- (a) The third character must record the general location of the property for the following broad categories:
 - (i) commercial, and
 - (ii) industrial.
- (b) The codes that must be used to describe the general location are set out in Table 22.

Table 22 Location codes: commercial and industrial categories

Code	Description
C	Central Business District (CBD) location in a significant urban area within any territorial authority
S	Suburban location. This code identifies sites outside the CBD.
P	This code must be used where C or S cannot be used

F.2.6 Fourth and sixth character definitions

- (a) The fourth character must record the quality of the principal building for the following categories:
 - (i) commercial accommodation,
 - (ii) elderly rest homes,
 - (iii) commercial office, and
 - (iv) commercial retail.
- (b) The sixth character must record the quality of the principal building for the following categories:
 - (i) lifestyle improved,
 - (ii) residential apartments,
 - (iii) residential converted rental flat,
 - (iv) residential dwelling,
 - (v) residential ownership home unit,
 - (vi) residential home and income,
 - (vii) residential - more than one dwelling,
 - (viii) residential rental flat.

- (c) The codes that must describe the quality of the principal building are set out in Table 23.

Table 23 Quality codes for principal buildings

Code	Description
A	Superior design and first class quality of fixtures
B	The design is typical of its era and the quality of the fixtures is average to good
C	The design is below the level generally expected for the era, or the level of fixtures is barely adequate and possibly of below average quality.

COMMENTARY

The following are examples of property categories.

Category Description

AIB	Good economic arable farmland with irrigation available
AIF	Uneconomic undeveloped arable farmland with irrigation available
CACC	A run down boarding house in the CBD
COCB	Average quality office block located within the CBD
DFF	Dairy run-off block without a homestead
INP	Methanol plant located in a rural environment
ML	Limestone quarry
RD197A	Dwelling, built in the 1970s, of superior design and construction
RDXXXB	Average quality dwelling of mixed age
RN198B	More than one principal dwelling, all built in the 1980s, all of average design and construction
RNXXXC	More than one principal dwelling, built in different decades, all of below-average design and construction
RR196B	Purpose-built rental flats, built in the 1960s

F.3 Property categories summary sheet

CHARACTERS				CHARACTERS			
Residential and Lifestyle				Rural			
First	Second	Third-fifth	S i x t h (quality)	First	Second	Third (quality)	
Lifestyle	Bare	-	-	Arable	Irrigation	A - F	
	Improved	Decade*	A - C		No irrigation	A - F	
	Vacant	-	-	Dairying	F - milk	A - F	
Residential	Apartments	Decade*	A - C	Forestry	Exotic	-	
	Bare block	-	-		Indigenous	-	
	Converted to flats	Decade*	A - C		Protected	-	
	Dwelling	Decade*	A - C		Vacant	-	
	F - ownership home units	Decade*	A - C		Horticulture	Berry	A - F
	Home and income	Decade*	A - C	Citrus		A - F	
	Multi unit (vacant)	-	-	Flowers		A - F	
	N - more than 1 dwelling	Decade*	A - C	Glasshouses		A - F	
	Parking - likely res. use	-	-	Kiwifruit		A - F	
	Rental flats	Decade*	A - C	Market Garden	A - F		
Vacant (single res.)	-	-	Pip Fruit	A - F			
			Stone Fruit	A - F			
			Vineyard	A - F			
			X - Mixed/other	A - F			
* or XXX. The decade is recorded using the first 3 digits of the year.							
Commercial, Industrial, and Utilities							
First	Second	Third (location)	Fourth				
Commercial	Accommodation	C S P	A - C	Mining	Coal	-	
	Cinema/theatre	C S P	-		Gas	-	
	Elderly rest homes	C S P	A - C		Limestone quarry	-	
	Health operations - small	C S P	-		Oilfields	-	
	K - education	C S P	-		Precious metal	-	
	Liquor outlets	C S P	-		Rock/shingle/sand	-	
	Motor vehicles	C S P	-		X - Mixed/unknown	-	
	Office	C S P	A - C		Pastoral	Finishing	A - F
	Parking	C S P	-			Grazing	A - F
	Retail	C S P	A - C			Runs	A - F
	Service stations	C S P	-	Stud		A - F	
	Tourist	C S P	-	Specialist		Aqua	A - F
	Vacant	C S P	-		Deer	A - F	
	X - Multiple/unknown	C S P	-		Horse	A - F	
	Industrial	Food processing/storage	C S P		-	Poultry	A - F
Heavy manufacturing		C S P	-		S - Pigs	A - F	
Light manufacturing		C S P	-	X - Other	A - F		
Noxious or dangerous		C S P	-				
Service		C S P	-				
Vacant		C S P	-				
Warehousing		C S P	-				
X Multiple/other	C S P	-					
Utilities	Civic	-	-				
	Energy	-	-				
	Generating	-	-				
	Postboxes	-	-				
	Railway networks	-	-				
	Telecommunications	-	-				
				Other			
				Other	Assembly halls etc	-	
					Educational	-	
					Health	-	
					Māori	-	
					Passive	-	
					Religious	-	
					Sports	-	
					Vacant	-	
					X - Multiple/other	-	

KEY: QUALITY AND LOCATION		
Quality: Residential, Lifestyle, & Commercial	Location: Commercial and Industrial	Quality: Rural
A Superior	C Central Business District	A Excellent economic
B Average to good	S Suburban	B Average to good economic
C Below average	P Not C or S	C Below average economic
		D Economic unimproved
		E Uneconomic with dwelling
		F Uneconomic without dwelling

Appendix G Sale details

G.1 General

The fields and layout that must be used for the sales audit file are set out in Appendix A. The codes that must be used for sale type, sale tenure, and price/value relationship are set out below.

G.2 Sale type

The sale type must be entered using the codes set out in Table 24.

Table 24 Sale type codes

Code	Description
S	Single: sale of a whole rating unit
M	Multi-sale: sale of more than one rating unit and recorded against the dominant rating unit
X	Cross-reference sale: a rating unit sold in conjunction with a dominant multi-sale rating unit
P	Part: sale of part of a rating unit, entered as an interim measure until new rating units are assessed. When the sale type is recorded as 'P', the price/value relationship code must be recorded as '2' (refer to G.4).

G.3 Sale tenure

The tenure status of the sale must be entered using the codes set out in Table 25.

Table 25 Sale tenure codes

Code	Description
1	Freehold, ie titles recognised by s 5A of the RVA
2	Lessee's interest
3	Sale of share in rating unit. This is not a sale of part of a rating unit.
4	Other tenure status not included in any other code, eg lessor's interest.

G.4 Price/value relationship

The relationship of the rating unit's sale price to the rateable value must be entered using the codes set out in Table 26.

Table 26 Price/value relationship codes

Code	Description
1	Arm's-length sale at market price which can be matched with the rating unit information recorded in the DVR.
2	Arm's-length sale where the physical attributes of the property sold may not match the rating unit information recorded in the DVR, and a further review of the sale is required. When the sale type is recorded as 'P', the price/value relationship code must be recorded as '2' (refer to G.2).
3	Non arm's-length sale or sales which can never be matched with the rating unit's rateable value.

Appendix H Rental codes

H.1 General

The fields and layout that must be used for the market rental audit file are set out in Appendix A. The codes that must be used for rental type are set out below.

H.2 Rental type

The rental type must be entered using the codes set out in Table 27.

Table 27 Rental type codes

Code	Description
M	Arm's-length rental at market level which can be matched with the rating unit information recorded in the DVR.
P	Arm's-length rental which is for only part of the rating unit information recorded in the DVR.