

DARWIN RATES ORDINANCE 1937-1959.*†

An Ordinance relating to certain Rates on Land in the Town of Darwin.

PART I.—PRELIMINARY.

1. This Ordinance may be cited as the *Darwin Rates Ordinance* 1937-1959.*

Short title.
Short title amended:
No. 17, 1938,
s. 4.

2. This Ordinance shall commence on a date to be fixed by the Administrator by notice in the *Gazette*.‡

Commence-
ment.

3. Any rates due under the *Darwin Town Council Ordinance* 1915, or under that Ordinance as amended from time to time, to the Darwin Town Council and unpaid immediately prior to the commencement of this Ordinance shall, notwithstanding the repeal of the first mentioned Ordinance, be deemed to be due and payable to the Commonwealth and shall be recoverable in the same manner as rates due and payable under this Ordinance.

Saving.

4 This Ordinance is divided into Parts, as follows:—

Parts.

Part I.—Preliminary.

Part II.—Assessments.

Part III.—Objections and Appeals against Assessments.

Part IV.—Rates.

Part V.—Recovery of Rates.

Division 1.—General.

Division 2.—Sale of Land for Recovery of Rates.

Part VI.—Miscellaneous.

5.—(1.) In this Ordinance, unless the contrary intention appears—

Definitions.
Amended by
No. 18, 1940,
s. 2.

“assessment” means an assessment made in pursuance of Part II. of this Ordinance;

“Darwin” means the Town of Darwin as defined in the *Darwin Administration Ordinance* 1937;

(See also
footnote on
p. 444.)

* The *Darwin Rates Ordinance* 1937-1959 comprises the *Darwin Rates Ordinance* 1937 as amended. Particulars of the Principal Ordinance and of the amending Ordinances are set out in the following table:—

Ordinance.	Number and Year.	Date notified in <i>Commonwealth Gazette</i> .	Date of Assent by Administrator.	Date of Commencement.
<i>Darwin Rates Ordinance</i> 1937	No. 3, 1937	28th January, 1937	..	1st April, 1937
<i>Darwin Rates Ordinance</i> 1939	No. 11, 1939	18th May, 1939	..	18th May, 1939
<i>Darwin Rates Ordinance</i> 1940	No. 4, 1940	14th March, 1940	..	14th March, 1940
<i>Darwin Rates Ordinance</i> (No. 2) 1940	No. 18, 1940	31st October, 1940	..	31st October, 1940
<i>Administrator's Council Ordinance</i> 1959.	No. 22, 1959	..	7th July, 1959	28th April, 1960

† See also *Local Government Ordinance* 1954-1959, section 4 and First Schedule.

‡ The date fixed was 1st April, 1937—see table above.

Darwin Rates Ordinance 1937-1959.

- “ Local Court ” means the Local Court of Full Jurisdiction at Darwin;
- “ occupier ” means the occupier of any land or the person who for his own use and benefit is in actual and *bona fide* occupation of the land for which he is assessed as occupier, and includes the lessee or tenant of any land the property of the Crown;
- “ owner ” includes the person for the time being receiving or entitled to receive the rents and profits of any lands or hereditaments, whether on his own account or as agent, trustee or attorney;
- “ parcel ” means every part of a holding of rateable land which is separately held by any occupier or owner;
- “ rateable land ”* means all land in Darwin, other than land the property of the Crown, except—
- (a) commons, public parks and public reserves not held under lease or licence;
 - (b) sites of cemeteries, public hospitals, benevolent institutions and buildings used exclusively for public charitable purposes;
 - (c) sites of churches and other buildings used exclusively for public worship, and free public libraries;
 - (d) land selected by the British Australasian Telegraph Company Limited, in pursuance of Article one or Article twelve of the Agreement made on the twenty-ninth day of August, One thousand eight hundred and seventy-one, between the Governor of the Province of South Australia and that Company, and granted to it under Article two of that Agreement, and all land used or acquired for use by the Company on which is erected or is to be erected any cable station, office, residence, works or building for the purpose of carrying out the Agreement;

* The *Darwin Rates Ordinance 1937* was amended by section 2 and Schedule of the *Darwin Rates Ordinance 1939*. The Schedule reads, in part, as follows:—

“ THE SCHEDULE.
AMENDMENTS TO THE PRINCIPAL ORDINANCE.

Section Amended.	Extent of Amendment.
4.—Definition of ‘ rateable land ’	.. Omit ‘ Land Board ’, insert ‘ Administrator ’.

Semble that the figure “ 4 ” in the first column of the Schedule should be “ 5 ”.

- (e) land which is occupied by, or used in connexion with, any school certified efficient under the *Education Ordinance* 1917 or that Ordinance as subsequently amended or the Regulations under that Ordinance, including any playground belonging to, or used in connexion with any such school;
- (f) land under the care, control and management of the Land Board;*
- (g) land used for the purposes of any Commonwealth railway; and
- (h) land owned by, or held by trustees upon trust for, the Returned Sailors and Soldiers Imperial League of Australia or any branch or sub-branch thereof, and used exclusively for the purposes of the League or any branch or sub-branch thereof,

and includes any land in Darwin the property of the Crown which is held by any person as a lessee or tenant;

“Real Property Acts” means the Real Property Act, 1886 (No. 380 of 1886), the Real Property Amendment Act, 1887 (No. 403 of 1887), the Real Property Amendment Act, 1893 (No. 569 of 1893), and the Estates Tail Act, 1881 (No. 228 of 1881) of the State of South Australia in their application to the Northern Territory, as amended by the *Real Property Ordinance* 1918-1932;

“Register Book” means the Register Book kept under the Real Property Acts;

“registered proprietor” in relation to any land, means the registered proprietor thereof for the purposes of the Real Property Acts;

“this Ordinance” includes any regulations made thereunder;

“unimproved capital value” means—

- (a) in relation to land other than land held under lease from the Crown—the capital sum which the fee simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, assuming that the improvements (if any)

* See footnote on p. 444.

- thereon or appertaining thereto, and made or acquired by the owner or his predecessor in title, had not been made; and
- (b) in relation to land held under lease from the Crown—a sum equal to twenty times the yearly amount of the rent payable to the Crown under the lease at the time when the assessment is made.

PART II.—ASSESSMENTS.

6. The Administrator shall cause the unimproved capital value of each parcel of rateable land in Darwin to be assessed.

Determination of the unimproved capital value of land within the town.

Amended by No. 11, 1939, s. 2 and Schedule.

Period of assessment.

7.—(1.) Every assessment shall remain in force until it is superseded by a new assessment.

Amended by No. 11, 1939, s. 2 and Schedule.

(2.) An assessment shall be made whenever the Administrator thinks necessary, but, except as provided in the next succeeding sub-section, not oftener than once with respect to any financial year.

Amended by No. 11, 1939, s. 2 and Schedule.

(3.) In the event of the subdivision of any land, the Administrator shall cause an assessment to be made of each parcel into which the land is subdivided, and thereafter the rates in respect of that land shall be payable in accordance with that assessment until it is superseded by a new assessment.

Particulars to be entered in the Assessment Book.

8.—(1.) The following particulars shall be recorded in a book (in this Ordinance referred to as “ the Assessment Book ”) with respect to each parcel of land assessed:—

- (a) the Christian names and surnames of the owners and occupiers;
- (b) a short description of, or reference to, the parcel; and
- (c) the unimproved value of the parcel.

(2.) Subject to this Ordinance, the Assessment Book shall for the purposes of this Ordinance be conclusive evidence that the parcel of land specified therein is rateable land and that the unimproved capital value as specified therein is the unimproved capital value of the land.

Notice to be given of assessments.
Amended by No. 11, 1939, s. 2 and Schedule.

9. The Administrator shall cause notice of his assessment in respect of each parcel of rateable land to be served on the owner or occupier.

PART III.—OBJECTIONS AND APPEALS AGAINST ASSESSMENTS.

10—(1.) Any owner or occupier who is dissatisfied with any assessment of the unimproved capital value of any land of which he is the owner or occupier may, not later than twenty-one days after a date to be fixed by the Administrator by notice in the *Gazette* or after service upon the owner or occupier of the land of the notice of the assessment, whichever is the later, post to or lodge with the Administrator an objection, in writing in accordance with the form determined by the Administrator, against the assessment, stating fully and in detail the grounds on which he relies.

Objections.
Sub-section (1.)
amended by
No. 11, 1939,
s. 2 and
Schedule.

(2.) The only grounds upon which objections may be taken against an assessment are—

- (a) that the land is not rateable; and
- (b) that the land is assessed above or below its full and fair value.

11. The Administrator shall consider the objection and may either disallow it, or allow it wholly or in part, and shall give notice in writing to the objector of its* decision.

Decision of
Administrator
on objection.
Amended by
No. 11, 1939,
s. 2 and
Schedule.

12.—(1.) An owner dissatisfied with the decision may, within twenty-one days after notice is given of the decision, in writing request the Administrator to treat his objection as an appeal to the Local Court.

Application
for appeal.
Sub-section (1.)
amended by
No. 11, 1939,
s. 2 and
Schedule.

(2.) The Administrator shall forthwith forward the objection to the Court in accordance with the request.

Amended by
No. 11, 1939,
s. 2 and
Schedule.

13. The Clerk of the Local Court shall, within six days before the date fixed for the hearing of the appeal, give notice of the date so fixed to each objector and to the Administrator.

Notice of
appeals.
Amended by
No. 11, 1939,
s. 2 and
Schedule.

14—(1.) The Local Court shall hear and determine the appeal and, if it decides that any assessment is erroneous, shall order the assessment to be altered accordingly.

Appeals to be
heard by Local
Court.

(2.) Upon every such appeal, the owner shall be limited to the grounds stated in his objection.

(3.) The Local Court may make such order as to the costs of, or incidental to, any proceeding before the Court on an appeal as it thinks fit, and such order may be enforced in like manner as a judgment of the Local Court.

15.—(1.) The Local Court may, if it thinks fit, state a case in writing for the opinion of the Supreme Court upon any question of law arising on the appeal.

Case stated to
the Supreme
Court.

* Sic.

(2.) The Supreme Court shall hear and determine the question and remit the case with its opinion to the Local Court, and may make such order as to the costs of the case stated as it thinks fit.

Alteration of Assessment Book on determination of objection or appeal.
Sub-section (1.) amended by No. 11, 1939, s. 2 and Schedule.

16.—(1.) Where the Administrator allows an objection, either wholly or in part, and the owner does not appeal against such decision, any alteration in the assessment occasioned by the decision shall be made in the Assessment Book by the Administrator.

Amended by No. 11, 1939, s. 2 and Schedule.

(2.) Where the Local Court makes an order for the alteration of an assessment, the Administrator shall alter the particulars with respect to the assessment in the Assessment Book accordingly.

(3.) Where an alteration has been made in the Assessment Book under this section in respect of any parcel of land, no further alteration with respect to the unimproved capital value of the parcel shall be made until after the close of the then current financial year and then only upon the making of a new assessment.

Special Magistrate or Justice not disqualified by being a ratepayer.

17. A Special Magistrate or a Justice of the Peace shall not be disqualified from adjudicating on the hearing of any appeal to the Local Court under this Part by reason of his being the owner or occupier of any rateable land.

PART IV.—RATES.

Declaration of general rate.
Sub-section (1.) amended by No. 22, 1959, s. 6 and First Schedule.

18.—(1.) The Administrator in Council may in each year declare a general rate on the unimproved capital value of all rateable land in Darwin, as assessed for the year ending the thirtieth day of June next after the declaring of the rate.

Amended by No. 18, 1940, s. 3.

(2.) The rate shall not in any one year be less than sixpence in the pound nor more than One shilling and sixpence in the pound on the unimproved capital value.

Notice of declaring of rates.

19.—(1.) Notice of the rates declared under this Ordinance shall be published in the *Gazette*.

(2.) Notice in writing of the amount of rates payable in respect of each parcel shall be served on the occupier or owner thereof.

PART V.—RECOVERY OF RATES.

Division 1.—General.

Rates, when payable.
Substituted by No. 4, 1940, s. 2.

20. Rates shall become due and payable to the Commonwealth so soon as they have been declared, but no rate shall be recoverable by action or otherwise until twenty-one days after the date on which the notice referred to in sub-section (2.) of

section nineteen of this Ordinance has been served on the occupier or owner of the land in respect of which the rate is due and payable.

21 Rates shall be, and until paid, remain, a first charge in favour of the Commonwealth on the land in respect of which they are payable or, in the event of the land being Crown land held by a lessee or tenant, upon the goods and chattels of the person liable to pay the rates.

Rates to be a charge on land or goods.

22.—(1.) The occupier for the time being of the land rated shall be primarily liable for the payment of rates.

Occupier primarily liable and ultimately owner, for payment of rates.

(2.) The owner of the land (other than the Crown) shall be liable for the payment of rates—

- (a) in default of payment by or recovery from the occupier;
- (b) if the land is or becomes vacant or unoccupied; or
- (c) if no sufficient distress is found thereon.

(3.) Where the land is occupied, the owner shall only be liable for rates which are not more than two years in arrears.

23. When an owner sells any rateable land he shall give notice thereof to the Administrator and until he gives such notice, he shall be liable for any rates accruing due in respect of the land as if he were still the owner thereof.

Owner to give notice of alienation.

Amended by No. 11, 1939, s. 2 and Schedule.

24. If any rate is not paid within six months after it becomes due and payable or within twenty-one days after notice has been served as provided by sub-section (2.) of section nineteen of this Ordinance (whichever period last expires) a fine equal to ten per centum of the amount of the rate shall be added to that amount and shall thenceforth for all purposes be deemed to be a part of the rate:

Fine added to rate in default. Substituted by No. 4, 1940, s. 3.

Provided that the Administrator, if he is of the opinion that there is a good and sufficient reason why the whole or any part of the fine should be remitted, may remit the whole or any part of that fine.

25. Rates may be sued for and recovered in any court of competent jurisdiction by the Administrator suing in his official name as debts due to the Commonwealth.

Rates, how recoverable.

26.—(1.) If any rates are unpaid at the expiration of twenty-one days after the date on which the notice referred to in section nineteen of this Ordinance has been served on the

Rates unpaid twenty-one days after notice may be distrained for.

owner or occupier of the land in respect of which the rates are due and payable, a member of the Police Force may thereupon—

- (a) without any warrant enter into any part of the land;
- (b) distrain the goods and chattels found therein or thereon; and
- (c) enter into any part of any other land in the town occupied by any person liable to pay the rates, and on whom such notice has been served and distrain his goods and chattels found therein or thereon.

(2.) If the sums for which the distress is taken are not paid within five days after the distress, together with costs, then the distress, or so much as is sufficient to pay the rates and costs, may be sold.

(3.) Any balance of the proceeds of the sale of the distrained goods and chattels shall be paid to the owner of the goods and chattels.

Procedure on distress.

27.—(1.) The person levying a distress for rates under the last preceding section shall do so between the hours of six in the forenoon and six in the afternoon.

(2.) The person levying the distress shall forthwith make out a written inventory of the goods and chattels distrained.

(3.) The inventory shall be dated on the day of the distress, and shall be signed by the person levying the same.

(4.) The person levying the distress shall thereupon serve a copy of the inventory upon the occupier of the land upon which the goods and chattels are distrained, or, in his absence, upon any person residing thereon.

(5.) When the occupier is absent, and no other person is then residing thereon, the notice shall be displayed on some conspicuous part of the land.

Costs for distress.

28. The costs of any distress for rates levied under this Ordinance shall be at the rate of two and one-half per centum of the amount of rates due and unpaid.

Administrator may give notice to tenants to pay rents to him when rates payable by owner are in arrear.

29.—(1.) If any rates, for the payment of which the owner of the land rated is liable, are in arrear, the Administrator may, by notice in writing, require the occupier of the land in respect of which the arrears are due to pay, until such time as the rates are paid in full, to the Collector of Public Moneys at Darwin, all rent accruing due after the service of the notice.

(2.) Upon being so required, the occupier shall pay all rent accruing due, after the service of the notice, to the Collector of Public Moneys at Darwin.

(3.) Until such time as the rates are paid in full, a member of the Police Force may exercise in respect of the land in question all remedies which may be enforced by a landlord against a tenant for recovery of rent in arrear.

30.—(1.) When any owner, lessor or landlord of any rateable land is, by virtue of this Ordinance, or by contract or otherwise, liable as between himself and his lessee or tenant to pay any rates due or becoming due in respect of the land and the rates are required from and paid by any tenant in possession, then the tenant may set off the amount so paid against any rent due from him to the owner, lessor or landlord, and the receipt of the Collector of Public Moneys for the rates shall be a discharge of rent and *prima facie* evidence of payment of the amount specified therein.

Protection to tenants paying rates for which owners are liable.

Sub-section (1.) amended by No. 4, 1940, s. 4.

(2.) If the rates so paid exceed the rent due, the tenant may either set off the amount against accruing rent, or recover the amount by action as for money paid.

(3.) If, after notice has been given by the tenant to the owner, lessor or landlord, of the rates due, the tenant pays the rates, and there is no rent due and payable from him in respect of the land rated, he may sue the owner, lessor or landlord for the amount of the rates as for money paid, and may recover the amount with full costs as between solicitor and client.

(4.) If the goods and chattels of the tenant have been subjected to distress and sale for the satisfaction of the rates, and no rent is at the time due and payable, then he may sue the owner, lessor or landlord for double the amount of the value of his goods and chattels so distrained and sold, and may recover the same with full costs as between solicitor and client.

31.—(1.) Any tenant who, by deed or contract, is liable to payment of rates in respect of any land during his term, and has paid rates in respect thereof for a period prior to, or extending beyond his term, may recover from his landlord the amount so paid by action in any Court of competent jurisdiction.

Apportionment of rates between landlord and tenant.

(2.) This section and the last preceding section shall apply to the case of a tenant paying rates, although not compellable to pay them.

Division 2.—Sale of Land for Recovery of Rates.

32. In any case in which rates due either before or after the commencement of this Ordinance in respect of any rateable land (other than land the property of the Crown) are due and unpaid and in arrear for a period of not less than five years, the Administrator shall have power (in this Ordinance referred to as "the power of sale") to sell the land and to convey or transfer the land sold.

Power to sell land charged with rates unpaid for not less than five years.

Powers included in power of sale.

33. The power of sale shall include a power to sell the land or any part thereof, either together or in lots, by public auction or by private contract, subject to such terms and conditions respecting title or evidence of title or payment of the purchase money or other matter as the Administrator thinks fit, with power to vary any contract of sale or rescind any such contract and to re-sell without being answerable for any loss occasioned thereby:

Provided that the land shall not be sold by private contract unless and until it has been first offered for sale by public auction.

Conditions for exercise of power of sale.

34.—(1.) The Administrator shall not exercise the power of sale unless and until notice requiring payment of all rates owing in respect of the land specified in the notice has been—

- (a) delivered personally to the person who is the registered proprietor of the land or sent in a registered letter posted to him at his address appearing in the Register Book or in any instrument of title relating to the land registered under the Real Property Acts;
- (b) delivered personally to every person appearing by the Register Book or any memorial of registration in the office of the Registrar-General to have any estate or interest in the land or sent in a registered letter posted to him at his address appearing in the Register Book or memorial of registration;
- (c) displayed upon some conspicuous part of the land for not less than one month; and
- (d) published in the *Gazette* and in a newspaper circulating in the Northern Territory.

(2.) Compliance with the last preceding sub-section shall be deemed a sufficient service on any person specified in that sub-section of any such notice.

(3.) The notice shall—

- (a) be in writing and be dated and signed by the Administrator;
- (b) specify the total amount owing in respect of rates of which payment is required; and
- (c) specify the land in respect of which the rates are owing by a sufficient description of the land.

Time for sale.

35. The Administrator may exercise the power of sale at any time after a period of six months from the date on which the notice referred to in the last preceding section has been delivered or posted to the registered proprietor.

36. The Administrator shall advertise the sale of any land in pursuance of this Ordinance—

Advertisement for sale.

- (a) by causing a suitable advertisement to be inserted once at least in the *Gazette* and in a newspaper circulating in the Northern Territory;
- (b) by displaying a copy of the advertisement on some conspicuous part of the land and keeping it displayed for not less than twenty-one days; and
- (c) by such further or other means as in the circumstances are considered by the Administrator to be reasonable and proper.

37. Upon the exercise of the power of sale, the Administrator may transfer, in accordance with the form in the Schedule to this Ordinance, the land sold for such estate and interest therein as are subject to the charge under section twenty-one of this Ordinance freed from all estates, interests and rights to which the Commonwealth has priority by virtue of the charge.

Power of Administrator to transfer land sold.

38. The Registrar-General may dispense with the production of the duplicate grant or certificate of title for the purpose of registering any instrument of transfer made in exercise of the power of sale.

Registrar-General may dispense with duplicate grant or certificate of title.

39. Upon the receipt of any instrument of transfer made in exercise of the power of sale, the Registrar-General shall effect the registration of the transfer and shall cancel any mortgages or charges registered as encumbrances on the land by writing on each memorial of registration of each instrument so registered the word "Discharged" and the date of cancellation and signing his name thereto.

Cancellation of mortgages.

40. The registration of an instrument of transfer made in exercise of the power of sale shall vest in the transferee named therein all the estate and interest in the land therein mentioned of the registered proprietor free from all estates, interests and rights to which the Commonwealth has priority by virtue of the charge under section twenty-one of this Ordinance and, on such registration, the transferee shall be deemed thenceforth to be the proprietor of the land for all such estate and interest.

Effect of transfer.

41.—(1.) The money received from a sale under this Ordinance shall be applied by the Administrator—

Application of proceeds of sale of land.
Sub-section (1.) amended by No. 18, 1940, s. 4.

- (a) firstly, in payment of all costs, charges and expenses properly incurred by the Administrator as incidental to the sale or any attempted sale or otherwise;
- (b) secondly, in discharge of the rates and other moneys (if any) due and charged on the land;

- (c) thirdly, in discharge of any mortgages and charges on the land; and
- (d) fourthly, in payment of the balance of the money to the registered proprietor or owner.

Added by
No. 18, 1940,
s. 4.

(2.) Where the Administrator can not readily ascertain the registered proprietor or owner of land to whom payment of any money in pursuance of sub-section (1.) of this section is due, the Administrator shall credit that money to an account to be called the "Unpaid Rates Suspense Account" and if a person does not establish his right to payment of the money under the next succeeding sub-section, shall, on the expiration of the period therein mentioned, pay the money into the Consolidated Revenue Fund.

Added by
No. 11, 1939,
s. 4.

(3.) A person claiming to be entitled to any money credited to the Unpaid Rates Suspense Account may bring suit for its recovery in the Supreme Court any time within six years from the date upon which the money was credited to that Account.

PART VI.—MISCELLANEOUS.

Penalty for
not answering
questions put by
Administrator
or answering
falsely.

Amended by
No. 11, 1939,
s. 2 and
Schedule.

42. The owner or occupier or person in charge of any rateable land who—

- (a) refuses or wilfully omits to answer to the best of his knowledge and belief any question put to him by the Administrator or by any officer or person authorized in that behalf by the Administrator in relation to the land; or

- (b) wilfully makes any false statement in answer to any such question,

shall be guilty of an offence.

Penalty: Twenty pounds.

Powers of entry.
Amended by
No. 11, 1939,
s. 2 and
Schedule.

43. The Administrator or any officer or person authorized in that behalf by the Administrator may, with such assistants as he deems necessary, enter, at all reasonable hours in the daytime, into and upon any land in Darwin for the purposes of this Ordinance.

Obstructing
Administrator,
&c.
Substituted by
No. 11, 1939,
s. 3.

44. Any person who obstructs the Administrator or any officer or person in the performance of any of his powers or functions under this Ordinance, shall be guilty of an offence.

Penalty: Ten pounds.

Mutilating
public notices.

45. Any person who tears down, mutilates, defaces or obliterates any public notice or other document posted under the authority of this Ordinance in any place in Darwin, shall be guilty of an offence.

Penalty: Twenty pounds or imprisonment for three months

46. The penalty for an offence against this Ordinance for which no other penalty is provided shall be a fine not exceeding Twenty pounds.

Penalty for offences against Ordinance.

47. Where by this Ordinance any notice or demand is required to be served upon any owner or occupier of land, the notice or demand shall be deemed to have been duly served if the notice or demand or a true copy thereof is—

Service on owners and occupiers.

Amended by No. 11, 1939, s. 2 and Schedule.

- (a) posted to the owner or occupier at his usual or last-known place of residence;
- (b) delivered to the owner or occupier personally;
- (c) left with some adult inmate of the place of residence of the owner or occupier; or
- (d) in the case of land which is unoccupied and the owner of which is unknown to the Administrator, displayed upon some conspicuous part of the land or published in the *Gazette*, in which case it shall not be necessary in the notice or demand or copy thereof to name the owner of the land.

48.—(1.) No proceedings to try the validity of any assessment or rate shall be had or taken except upon a complaint.

Time within which validity of assessments, &c., may be tried.

(2.) The complaint shall be laid within two months from the time when the notice of the assessment was given or the notice of the declaration of the rate appeared in the *Gazette*.

49.—(1.) The Assessment Book or any copy of or extract therefrom certified as a true copy or extract under the hand of the Administrator, shall (except on proceedings to quash the assessment) be conclusive evidence that the assessment was duly made.

Assessment Book and certified copies of or extracts therefrom and *Gazette* notices to be evidence.

Sub-section (1.) amended by No. 11, 1939, s. 2 and Schedule.

(2.) The *Gazette* containing a notice of the declaration of any rate shall (except on proceedings to quash the rate) be conclusive evidence that the rate has been duly declared.

(3.) The production of the *Gazette* containing a notice published in pursuance of this Ordinance shall be *prima facie* evidence of the facts stated or referred to in the notice.

50. The Administrator may make regulations, not inconsistent with this Ordinance, prescribing all matters which by this Ordinance are required or permitted to be prescribed or which are necessary or convenient to be prescribed and, in particular, for and in relation to the making, declaring and collecting of assessments and rates and the prescribing of penalties not exceeding Twenty pounds for any contravention of the regulations.

Regulations.

