

II Where the Government Analyst or a member of his staff has given evidence at the trial, such costs in respect of his attendance as the court may determine.”.

5 Section thirty-nine of the Principal Act is amended by adding at the end thereof the following subsection:—

Copy of result of analysis to be supplied on demand in certain cases.

“ (2) An analyst may, on payment of the prescribed fee, supply additional copies of the results of an analysis to a person to whom subsection (1) of this section relates.”.

6 Section sixty-one of the Principal Act is repealed and the following section is substituted therefor:—

“ 61—(1) Subject to this section, all licence fees and other fees, and all penalties recovered in any proceedings under this Act, shall be paid to, and retained by, the local authority.

Application of fees and penalties.

(2) Notwithstanding subsection (1) of this section, all—

I Fees payable in respect of analyses by the Government Analyst or a member of his staff:

II Costs in respect of the attendance of the Government Analyst or a member of his staff to give evidence in any proceedings under this Act: and

III Penalties in proceedings under this Act recovered by the Director or any inspector or other officer acting under him,

shall be paid into, and form part of, the Consolidated Revenue.”.

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## LAND VALUATION.

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No. 21 of 1957.

AN ACT to amend the *Land Valuation Act 1950*.

[11 April 1957.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title  
and citation.

**1**—(1) This Act may be cited as the *Land Valuation Act* 1957.

(2) The *Land Valuation Act* 1950, as subsequently amended, is in this Act referred to as the Principal Act.

Chief Valuer.

**2**—(1) Section four of the Principal Act is amended by omitting from subsection (2) the words “Secretary for Lands” and substituting therefor the words “Under-Treasurer”.

(2) This section shall commence on a date to be fixed by proclamation.

Duty of  
Chief Valuer  
to make  
valuation.

**3** Section fourteen of the Principal Act is amended by omitting subsections (2) and (3).

Fresh  
valuations:  
when made.

**4** Section twenty-three of the Principal Act is amended—

(a) by omitting from subsection (1) the word “five” and substituting therefor the word “ten”; and

(b) by inserting after subsection (5) the following subsection:—

“(5A) In making a supplementary valuation under subsection (3) of this section or a fresh valuation under subsection (5) of this section, the Chief Valuer shall have regard to—

(a) the general level of valuations in the relevant valuation district, as existing at the date on which the last valuation under this Act of all lands within that district came into force; and

(b) the value that the land to which the supplementary valuation or fresh valuation relates would have had if, at that date, it had been in the condition in which it is at the time of the making of the supplementary valuation or fresh valuation.”.

Making and  
entry on  
roll of  
valuations.

**5** Section twenty-six of the Principal Act is amended—

(a) by omitting from subsection (1) the words “this Act” and substituting therefor the words “subsection (1) of section fourteen or subsection (1) of section twenty-three”; and

(b) by omitting from subsection (2) the words “The valuation” and substituting therefor the words “A valuation to which subsection (1) of this section relates”.

Objection to  
valuation.

**6** Section twenty-eight of the Principal Act is amended by omitting from subsection (5) the words “the owner of land may make an objection,” and substituting therefor the words “an objection under this section may be made,”.

**7** Section forty of the Principal Act is amended by omitting from subsection (3) the words "certificate of valuation under section forty-two" and substituting therefor the words "certified copy under seal, or an extract, of an entry in a valuation roll, furnished by the Chief Valuer pursuant to section forty-eight".

Values determined under this Act to be values for the purposes of other Acts.

**8** Section forty-one of the Principal Act is amended—

New valuation on application of owner.

(a) by omitting from subsection (3) the words ", as at a date prior to the date of valuation entered on the roll,"; and

(b) by inserting after subsection (4) the following subsection:—

"(4A) A certificate under subsection (4) of this section shall specify—

(a) the unimproved value, improved value, and assessed annual value of the land to which it relates; and

(b) where the certificate relates to an interest that is less than the fee simple, the value of that interest."

**9** Section forty-two of the Principal Act is repealed.

Certificates of valuation.

**10** Section forty-six of the Principal Act is amended by adding at the end thereof the following subsections:—

Values under the Act to be used as basis of rates and taxes.

"(3) Notwithstanding anything in the foregoing provisions of this section, a rating authority, in the case only of a new building of a prescribed class in respect of which no valuation under this Act is for the time being in force, may, pending the making of a valuation under this Act in respect thereof—

(a) make an interim assessment of the assessed annual value of the land on which the building is erected; and

(b) impose, levy, or assess, upon or with reference to the assessed annual value, as fixed by that interim assessment, any tax or rate that is payable to that authority upon the annual value of that land.

"(4) Within one month after an interim assessment is made pursuant to subsection (3) of this section, the rating authority by which it is made shall notify the Chief Valuer of the making of the interim assessment and furnish him with such particulars of or relating to the interim assessment as the Chief Valuer may require, either generally or in a particular case.

“(5) An interim assessment made pursuant to subsection (3) of this section ceases to have any force or effect at the expiration of the period of two years after the date on which it is made.

“(6) Notwithstanding any other law to the contrary, an interim assessment under subsection (3) of this section is not subject to objection or appeal.

“(7) Where, after an interim assessment is made pursuant to subsection (3) of this section, the Chief Valuer makes a valuation under this Act of the land to which the interim assessment relates—

- (a) the valuation so made operates so as to supersede the interim assessment;
- (b) that valuation, notwithstanding any other provision of this Act, shall be deemed to have come into force on the day on which the interim assessment came into force; and
- (c) the rating authority shall make such adjustment as may be necessary in the amount of any tax or rate paid or payable to the rating authority and calculated upon or with reference to the value of any land as fixed by the interim assessment.

“(8) Where, by virtue of the operation of subsection (7) of this section, the amount of any tax or rate paid or payable by a person to the rating authority, when calculated upon or with reference to the value of any land as fixed by the valuation made by the Chief Valuer—

- (a) is less than the amount of the tax or rate that would have been payable if it were calculated upon or with reference to the interim assessment, the rating authority shall make such remission, if any, as may be necessary or shall, if the amount of the tax or rate has been paid, refund to the person by whom it was paid an amount equal to the amount overpaid by that person; or
- (b) is greater than the amount of the tax or rate that would have been payable if it were calculated upon or with reference to the interim assessment, the person who is liable for the payment thereof shall pay that greater amount to the rating authority or, if he has already paid an amount equal to the amount of the tax or rate, as calculated upon or with reference to the value of the land as fixed by the interim assessment, shall pay to the rating authority an amount equal to the difference between the amount so paid and that greater amount.

“ (9) In subsection (3) of this section—

‘ building of a prescribed class ’ means—

(a) a dwelling-house;

(b) a building that is used, or designed for use, as professional chambers or for the carrying on therein of any trade, business, or manufacture; and

(c) a hotel, public house, or theatre;

‘ dwelling-house ’ includes a boarding-house and a lodging-house.”.

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## CLARENCE SEWERAGE.

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No. 22 of 1957.

AN ACT to amend the *Clarence Sewerage Act*  
1952. [11 April 1957.]

**B**E it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1**—(1) This Act may be cited as the *Clarence Sewerage Act* 1957. Short title and citation.

(2) The *Clarence Sewerage Act* 1952 is in this Act referred to as the Principal Act.

**2** Section five of the Principal Act is amended by omitting subsection (3) thereof. Power to make and levy sewerage and service rate.

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