

- (e) full details of the relevant contract, or proposed contract, of lending and borrowing and any proposed use of revenue of the scheme for payments under the contract; and
- (f) particulars of taxes, rates, charges, and other outgoings to which a person mentioned in paragraph (d) of this subsection is or will be liable by reason of the scheme.

(2) The Minister may, as a condition of giving a guarantee under this Act, require security from the borrower or any person commercially associated with him.

Effect of
guarantee.

7 If the Minister becomes presently liable under a guarantee given under this Act to make any payment to a lender thereby guaranteed, that payment shall be made out of the Consolidated Revenue, which, to the necessary extent, is appropriated accordingly.

LAND VALUATION.

No. 59 of 1971.

AN ACT to consolidate and amend the law relating to the valuation of land. [17 November 1971.]

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:—

PART I.

PRELIMINARY.

Short title
and com-
mencement.

1—(1) This Act may be cited as the *Land Valuation Act 1971*.

(2) This Act shall come into operation on a date to be fixed by proclamation.

Repeal.

2—(1) The Acts that are specified in the schedule are repealed.

(2) All valuations in force under the *Land Valuation Act 1950* at the commencement of this Act shall be deemed to have been duly made under this Act, as if this Act had been in force when they were made.

Interpre-
tation.

3 In this Act, unless the contrary intention appears—

“assessed annual value”, in relation to land, means the gross annual income which at the time of valuation a person owning the land and its appurtenances in fee simple free

from incumbrances and able freely to dispose of it might reasonably expect to obtain by letting it to a tenant without fine upon reasonable terms and conditions;

“capital value”, in relation to land, means the capital sum which the land, if it were held for an estate in fee simple free from incumbrances by an owner who is at liberty to dispose of it as and when he desires, might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;

“court” means the Land Valuation Court referred to in section twenty-nine;

“district” means the municipal district of a municipality;

“foundations”, used in relation to plant, machines, tools, or other appliances, means the foundations or other like structures upon which the plant, machines, tools, or appliances is or are erected (being foundations or structures the sole purpose of which is to support the plant, machines, tools, or appliances);

“improvements”, in relation to the assessment of unimproved value, means all work done or material used thereon by the expenditure of capital on or for the benefit of the land, but so far only as—

(a) the effect of the work done or material used is to increase the value of the land; and

(b) the benefit thereof is unexhausted at the time of valuation,

but does not include work done or material used on or for the benefit of land by the Crown or by any statutory public body, unless the work or material has been paid for by the contribution of the owner or occupier for that purpose: Provided that the payment of rates or taxes shall not be deemed to be a contribution within the meaning of this definition;

“land value”, in relation to land, means a sum assessed in respect of that land as provided in subsection (5) of section twelve;

“lease” includes agreement to lease, licence, and any document providing for the tenancy or occupancy of any land for an estate or interest less than the fee;

“owner” means any person who, whether jointly or severally, is seised or possessed of, or entitled to, any estate or interest in any land;

“rating authority” means a municipality or other statutory authority authorized by law to make and levy rates or taxes in respect of land in any defined area;

“registrar” means the registrar of the court;

“rent”, in relation to a lease, includes any premium, fine, royalty, or other consideration for the granting of the lease;

“subdivide”, in relation to land, means—

- (a) to divide the surface of a block as defined in the *Local Government Act 1962* legally by creating estates or interests giving separate rights of occupation but not to divide a single building or the land belonging and contiguous to a single building between the occupiers of that building;
- (b) to register a stratum plan under Part XIA of the *Conveyancing and Law of Property Act 1884* in respect of that land; and
- (c) to grant a chamber or suite of chambers in a building to be held in fee separately from the rest of the building;

“unimproved value”, in relation to land, means the capital sum which the land, if it were held for an estate in fee simple free from incumbrances by an owner who is at liberty to dispose of it and when he so desires, 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 as defined in this section (if any) thereon or appertaining thereto had not been made;

“valuation list” means a valuation list under section forty-two;

“valuation roll” or “roll” means a district valuation roll under this Act.

PART II.

ADMINISTRATION.

Valuation
Branch.

4 For the purpose of this Act there shall be a branch of and in the Department of Lands, which shall consist of the officers appointed under sections five and six.

Valuer-
General.
No. 69 of
1970,
ss. 4(b), 6.

5—(1) The Governor may, in accordance with the *Public Service Act 1923*, appoint a person qualified as provided in section eight to be Valuer-General.

(2) The Valuer-General so appointed has, subject to the *Public Service Act 1923*, the direction, control, and management of the valuation of land in accordance with this Act.

(3) The Valuer-General holding office under section four of the *Department of Lands and Surveys Act 1970* shall be deemed to have been appointed under this section.

Deputy
Valuer-
General and
other
officers.
No. 5 of
1950, s. 5.

6—(1) Subject to section eight, the Governor may, under and in accordance with the provisions of the *Public Service Act 1923*, appoint a Deputy Valuer-General and such other officers as he considers necessary for the purposes of this Act.

(2) The Deputy Valuer-General so appointed may in the absence of the Valuer-General perform any of the functions or duties, or exercise any of the powers of the Valuer-General under this Act.

(3) The person holding office at the commencement of this section as Senior Valuer in the Land Valuation Branch of the Department of Lands, and all other officers then employed in that branch, shall be deemed to have been appointed under the authority of subsection (1) of this section.

7—(1) For the purposes of this Act there shall be a board, to be known as the Valuers' Examination Board (in this Act referred to as "the Board"), which shall consist of three members appointed by the Governor, of whom—

Board of
examiners.
Ibid., s. 7.

- (a) one shall be the person holding office as Valuer-General, who shall be the chairman of the Board; and
- (b) one shall be a person nominated by the Tasmanian Division of the Commonwealth Institute of Valuers.

(2) The members of the Board (other than the chairman) shall hold office for a term of three years.

(3) The office of a member of the Board shall become vacant if—

- (a) in the case of a member other than the chairman—
 - (i) he dies, or resigns his office by writing under his hand addressed to the Governor; or
 - (ii) he is removed from office by the Governor; or
- (b) being the chairman, he ceases to hold the office of Valuer-General.

(4) In the event of a casual vacancy occurring in the office of any member of the Board (other than the chairman), the Governor may appoint a person to fill such vacancy, and any person so appointed shall hold office for the remainder of the term of office of the member in whose place he is appointed.

(5) Any two members of the Board shall constitute a quorum and the Board may function, notwithstanding any vacancy in its membership, so long as a quorum remains.

(6) At any meeting of the Board, the chairman shall have a deliberative vote only.

(7) Any questions arising at a meeting of the Board shall be decided by a majority of the votes of the members present and voting on the question, and, in the event of an equality of votes on any question, shall be postponed till a meeting at which all members are present.

(8) Subject to this section, the Board may regulate its own procedure.

8—(1) No person may be appointed as the Valuer-General or Deputy Valuer-General or as a valuer unless he is the holder of a certificate of competency or a subsisting certificate of qualification granted by the Board under section nine.

Qualifications
of valuers.
Ibid., s. 8.

(2) No person shall describe himself as, or in any way whatsoever, hold himself out as being, a valuer for the purposes of this Act, unless he is the holder of a certificate of competency or a subsisting certificate of qualification granted by the Board under section nine.

Penalty: Fifty dollars.

Certificates
of com-
petency.
Ibid., s. 9.

9—(1) The Board shall, at such times and places as it considers necessary or desirable, conduct examinations of persons desirous of qualifying for appointment as valuers under this Act, and shall grant a certificate of competency as a valuer to any person who has completed, to the satisfaction of the Board, the prescribed courses of study and training and has passed the prescribed examinations.

(2) The Board, in its absolute discretion, may grant a certificate of competency under this section without examination to any person who satisfies the Board that—

- (a) he has qualified by examination for admission to the body known as the Commonwealth Institute of Valuers;
- (b) he has obtained by examination a qualification manifesting no less competency as a valuer than is required to comply with subsection (1) of this section; or
- (c) he has had not less than ten years' practical experience in the valuation of land.

(3) A certificate of competency under this section shall be in the prescribed form and shall be signed by the chairman and one other member of the Board

(4) The Board may, in its absolute discretion, grant to any person whom it considers to be a person competent to make valuations in any district a certificate of qualification, without examination, and any such certificate shall have effect for such period, not exceeding two years after the date on which it is granted, as may be specified in the certificate.

(5) While in force, a certificate of qualification under subsection (4) of this section shall entitle the holder thereof to make valuations in the district specified therein, but in no other district.

(6) The Governor may make regulations providing for and regulating the conduct of examinations under this section, and prescribing the courses of study and training of candidates.

Secrecy.
Ibid., s. 10.

10—(1) Every officer shall maintain, and aid in maintaining, the secrecy of all matters which come to his knowledge in the exercise and performance of his powers, duties, and functions under this Act.

(2) No officer shall, except for the purpose of carrying this Act into effect, communicate or divulge, or aid in divulging, to any other person, any matter which comes to his knowledge in the exercise and performance of his powers, duties, and functions under this Act.

(3) Except so far as may be necessary for the purpose of carrying this Act into effect, no officer shall be required to produce in any court any roll, return, notice, or other document prepared, made, given, or executed under or for the purposes of this Act, or to disclose to any court the fact that he has received any information, or the

nature of the information so received, or the name of the person by whom it was given, or to disclose any other matter or thing coming to his knowledge in the exercise and performance of his powers, duties, and functions under this Act, unless ordered by that court so to do.

(4) Any person who contravenes or fails to comply with any provision of this section which is applicable to him shall be guilty of an offence.

Penalty: Five hundred dollars.

(5) In this section, the expression "officer" includes the Director of Lands, the Valuer-General, the Deputy Valuer-General, and any other officer appointed or deemed to have been appointed pursuant to section six.

PART III.

VALUATIONS AND VALUATION ROLLS.

11—(1) Subject to this section, every reference in this Part to land value shall be read as a reference both to land value and to unimproved value. Interpretation.

(2) Where, pursuant to section twenty-one, fresh valuations under this Act have been made of all lands in the State, the Governor may so declare by proclamation, and appoint a day for the purposes of subsection (3) of this section.

(3) On the day so appointed this section shall expire.

12—(1) The Valuer-General shall, subject to this section, make valuations of the land values, capital values, and assessed annual values of all lands (other than Crown lands) within each valuation district, and of such Crown lands within each valuation district as the Valuer-General thinks proper to include in the valuation. Duty of Valuer-General to make valuation. No. 5 of 1950, ss. 14, 3 (2)-(5).

(2) A valuation made under this section may include the land values, capital values, and assessed annual values of the estates and interests of all owners in any such lands, and omit such value of such estates and interests as are carved out of or exist in or upon other estates and interests therein.

(3) For the purposes of this Act, the following provisions shall apply to and in respect of the assessment of the assessed annual value of any land, that is to say:—

- (a) In the case of land occupied for trade, business, or manufacturing purposes, the land shall be deemed not to include any plant, machines, tools, or other appliances not fixed to the land or fixed thereto only in such a manner as to be capable of being removed from the premises without structural damage thereto or the foundations of any such plant, machines, tools, or appliances;
- (b) In the case of a dwelling which is occupied in apartments or portions by more persons than one, the Valuer-General may separately assess the annual value of such apartments or portions if he, having regard to the construction of the dwelling or the

structural alterations (if any) made therein, is satisfied that the dwelling comprises or has been converted into flats capable of separate occupation; and

- (c) The assessed annual value of the land shall not in any case be less than four per cent of the capital value thereof.

(4) For the purposes of this Act, in the assessment of the capital value of land, where land is occupied for trade, business, or manufacturing purposes, the land shall be deemed not to include any plant, machines, tools, or appliances not fixed to the land or fixed thereto only in such manner as to be capable of being removed from the premises without structural damage thereto or the foundations of any such plant, machines, tools, or appliances.

(5) For the purposes of this Act, the land value of land shall be assessed in accordance with the following rules:—

- (a) The basis of the land value is the capital value from which deduction shall be made or not made in accordance with these rules;
- (b) Where there are on the land buildings, structures, fixtures, roads, standings, dams, drains, channels, artificially established trees, artificially established pastures, and other like improvements that are visible or tangible and the capital value is greater because of them than it would be if they were not there, the amount by which it is greater shall be deducted;
- (c) For the purposes of paragraph (b) of these rules a deduction shall not be made in respect of any improvement that is or is the result of—
- (i) except in the case of land owned or occupied by the Crown or a statutory public body, work done or material used on or for the benefit of the land by the Crown or by any statutory public body, except so far as it has been paid for by way of direct contribution;
 - (ii) the draining, excavation, filling, or reclamation of the land, or the making of retaining walls or other works appurtenant to that draining, excavation, filling, or reclamation;
 - (iii) the grading or levelling of the land or the removal of rocks, stone, sand, or soil therefrom;
 - (iv) the removal or destruction of vegetation, or the effecting of any change in the nature or character of the vegetation;
 - (v) the alteration of soil fertility or of the structure of the soil; or
 - (vi) the arresting or elimination of erosion or flooding;
- (d) Where the land is comprised in—
- (i) a sealed plan as defined in subsection (1) of section four hundred and sixty-two of the *Local Government Act 1962*; or

(ii) a previously approved plan as defined in that subsection,

and is still vested in the owner who submitted the plan for sealing or approval or his successor in title to the whole of those lands or so much thereof as has not been sold as lots, the value of any works mentioned in subsection (3) of section four hundred and sixty-seven of that Act shall not be deducted; and

(e) Nothing contained in paragraph (d) of these rules prevents having regard, in the assessment of the land value of lots comprised in such a plan, to the value that comes to them, or to their owner through them, from any of the works mentioned in that paragraph.

(6) For the purposes of this Act, the following provisions apply to and in respect of the assessment of the land value of land that is part only of a parcel of land that extends from the centre of the earth to the heavens, that is to say:—

(a) In the case of such a parcel subdivided in accordance with a stratum plan registered under Part XIA of the *Conveyancing and Law of Property Act 1884*, the land value of the parcel shall be divided between all such parts in accordance with the unit entitlement of each part under section seventy-five U of that Act; and

(b) In any other case, the land value of the parcel shall be divided between all such parts in ratio of the annual value of each part to the total annual value of the parcel.

(7) For the purposes of subsection (6) of this section land the Crown grant of which is restricted by virtue of section one hundred and twenty of the *Crown Lands Act 1935* or any corresponding previous enactment shall be deemed to have been granted from the centre of the earth to the heavens.

(8) For the purposes of this Act, in the assessment of the land value, the capital value, and the assessed annual value of land used primarily and effectively for growing trees to be cut for commercial or industrial uses, use as firewood excepted, and of an area—

(a) in the case of indigenous trees not in an artificially established plantation, of not less than twenty-five acres; and

(b) in the case of an artificially established plantation, whether indigenous or foreign trees (including a plantation artificially established and naturally regenerated), of not less than two acres,

the value of the trees growing thereon shall not be included.

(9) Subsection (8) of this section does not apply to valuations made for the purposes of sections forty-one and forty-seven of this Act, the *Real Property Act 1862*, or the *Deceased Persons' Estates Duties Act 1931*.

Total values of interests where there are more owners than one.
Ibid., s. 15.

13—(1) Where there are more owners than one of the freehold of any land, the sum of the land values, capital values, and assessed annual values, respectively, of the interests of all the said owners shall be not less than the amounts at which the land value, capital value, and assessed annual value, respectively, of such land would be determined if the land were held by one owner in fee simple.

(2) Where there are more owners than one of a leasehold interest in any land, the sum of the capital values of all the said owners shall not be less than the amount at which the capital value of the leasehold interest would be determined under sections fourteen and fifteen.

Value of interest of lessor or mesne lessee in capital value of land.
Ibid., s. 16.

14 For the purposes of this Act, the value of the interest of a lessor or mesne lessee in the capital value of any land is the fair present value of the net rent receivable by him for the unexpired term of the lease, together with the fair present value of any reversion to which he is entitled, adjusted by reason of any conditions, options, or prescriptive rights (whether valuable or otherwise) which may be extant.

Value of interest of lessee in capital value of land.
Ibid., s. 17.

15 For the purposes of this Act, the value of the interest of a lessee, other than a mesne lessee, in the capital value of any land is the fair present value of the excess, if any, of the fair market rental value of the land in normal condition over the rent, rates, and taxes, payable under the lease for the unexpired term thereof, adjusted by reason of any conditions, options, or prescriptive rights (whether valuable or otherwise) which may be extant.

Value of interest of lessor or lessee in land value of land.
Ibid., s. 18.

16 For the purposes of this Act, the value of the interest of a lessor or a mesne lessee in the land value of the land is the fair present value of the net ground rent receivable by him for the unexpired term of the lease, together with the fair present value of any reversion of the land to which he is entitled, exclusive of the structural improvements; and the value of the interest of a lessee, other than a mesne lessee, is the land value of the land less the value of the interests of the lessor and any mesne lessee, as determined under this section.

Adjoining lands: How valued.
Ibid., s. 19.

17—(1) Where—

(a) several parcels of land—

- (i) adjoin;
- (ii) are owned by the same person; and
- (iii) are of the same class of tenure; and

(b) no part of those parcels of land is leased to any person, those several parcels of land shall, unless the Valuer-General otherwise determines, be included in the one valuation.

(2) Where several parcels of land—

- (a) adjoin;
- (b) are owned by the same person;
- (c) are of the same class of tenure; and
- (d) are all leased to the same person,

those several parcels of land shall, unless the Valuer-General otherwise determines, be included in the one valuation.

(3) Where several parcels of land—

- (a) adjoin; and
- (b) are owned by the same person,

but are not of the same class of tenure, or are separately leased to different persons, those parcels of land shall be valued separately.

18 Lands which—

- (a) do not adjoin;
- (b) are separated by a road; or
- (c) are separately owned,

Lands which do not adjoin: How valued. *Ibid.*, s. 20.

shall be valued separately; but the Valuer-General may include in the valuation lands owned by the same person and of the same class of tenure but which are separated by a road, if such lands are worked as one holding for agricultural or pastoral purposes.

19—(1) Subject to sections seventeen and eighteen, where any part of any land included in one valuation is sold, transferred, conveyed, or compulsorily acquired, fresh valuations shall be made of the part sold, transferred, conveyed, or compulsorily acquired, and of the part remaining.

Lands to be separately valued in certain cases *Ibid.*, s. 21.

(2) Where part only of the land included in one valuation is subject to a particular rate, such valuation shall be apportioned so as to show separately the value of that part which is subject to the particular rate.

(3) Where any land, in respect of which one valuation would otherwise be made under this Act, is situated partly in one district and partly in another district, or is ratable as to part only, the parts which are in such separate districts, or the part that is ratable, as the case may be, shall be separately valued.

20—(1) Where a mine is situated partly within one district and partly within any other district or districts, the Valuer-General shall value the mine as a whole and apportion the valuation between the several districts within which the mine is situated.

Special provisions as to valuation of mines. *Ibid.*, s. 22.

(2) Where any part of a mine is under the sea or tidal waters, that part shall be valued with, and as part of, that mine, notwithstanding that the overlying land and water are not within the boundaries of any district.

(3) Where any part of a mine is separately let to, and occupied by, any person for residential, business, grazing, or agricultural purposes, that part shall, for the purposes of this Act, be deemed to be distinct from the rest of the mine and shall be valued accordingly.

21—(1) A fresh valuation of all lands within each district shall be made within a period of ten years (or such lesser period as the Valuer-General may, in any particular case, determine) after the date on which the last such valuation under this Act or, where there has not been such a valuation, under the *Land Valuation Act 1950* of the lands within that district came into force.

Fresh valuations: When made. *Ibid.*, s. 23.

(2) When a fresh valuation has been made pursuant to subsection (1) of this section the Governor shall, by proclamation, fix a date on and after which the fresh valuation shall come into force, and, on and after the date so fixed, that valuation shall, subject to objection under this Act, be the valuation of all lands to which it relates.

(3) The Valuer-General may, without causing a fresh valuation to be made of all lands within a district, at any time cause a supplementary valuation of any land to be made for any of the following reasons, that is to say:—

- (a) That the land is not included in the valuation then in force;
- (b) That the land is of greater or lesser extent than is described in the valuation;
- (c) That the land has, since the making of the valuation then in force, become ratable, or has become subject to a new or additional rate;
- (d) That, by reason of the destruction or removal of buildings or other improvements or of any other cause whatsoever, the value of the land has been, in the opinion of the Valuer-General, materially decreased;
- (e) That, by reason of the erection or construction of buildings or other improvements the value of the land has been, in the opinion of the Valuer-General, materially increased; or
- (f) That, in the opinion of the Valuer-General, it is necessary for any reason to make a new valuation of the land in order that the valuation thereof shall represent the correct value and ownership thereof.

(4) Any supplementary valuation, when completed, shall be deemed for all purposes to be part of the valuation in force in respect of the relevant district.

(5) Any owner may, by notice in the prescribed form, at any time request the Valuer-General to make a fresh valuation of his land, or, as the case may be, of his estate and interest therein, and the Valuer-General, on payment by that owner of the prescribed fee, may make a fresh valuation of that land, or, as the case may be, of that estate or interest, and, upon the making of the fresh valuation, the roll shall be amended accordingly.

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

- (a) the general level of valuations in the relevant 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.

(7) In subsection (5) of this section, "owner" means a person having an estate of freehold at law or in equity in the relevant land and includes any lessee who is liable for payment of any rates and also includes a mortgagee in possession.

22—(1) The Valuer-General may, before making any valuation of the lands within any district for the purposes of section twelve or of subsection (1) of section twenty-one, send to such of the owners of the land in that district as appear to him materially affected, and may, at any time, send to any owner of land in a district, forms as prescribed for urban, suburban, and country lands, respectively, to be completed and returned by every such owner within such time as the Valuer-General may, in his discretion, determine, and as may be stated on each form. Returns by owners. *Ibid.*, s. 24.

(2) The forms referred to in subsection (1) of this section shall contain such questions as may be prescribed with reference to the area, lots, situation, quality, and use of any land, and the nature of the improvements thereon, and any tenancies to which the land, or any part of it, may be subject, and to such other matters as may be prescribed.

(3) Where the owner of any land is not resident in this State or is a body of persons (whether corporate or unincorporate) the Valuer-General may send any such form to the agent, manager, or secretary of the owner.

(4) A person to whom any form is sent pursuant to this section shall not—

- (a) fail or refuse, within the time stated in that behalf on the form, to fill in and return the form to the Valuer-General; or
- (b) in that form knowingly make any statement or furnish any information which is false or misleading in any material particular.

(5) The omission to send any forms required or authorized by this section to be sent to any person does not invalidate or affect any valuation or valuation roll under this Act.

23—(1) A valuation roll shall be prepared for each district, and every valuation roll shall set forth, in respect of each valuation of land contained therein, the following particulars, that is to say:— Valuation rolls. *Ibid.*, s. 25.

- (a) The name and postal address of the owner holding immediately of the Crown;
- (b) The situation and description, and the measurements or area, of the land;
- (c) The land value of the land;
- (d) The capital value of the land;
- (e) The assessed annual value of the land;
- (f) A brief description of the land; and
- (g) Such additional particulars as may be prescribed,

and may contain such other particulars as the Valuer-General thinks fit.

(2) Any valuation roll may be kept in card, folder, or book form, or in such other form as the Valuer-General may determine.

(3) A valuation roll shall be amended whenever it may be necessary for the purpose of showing any valuation of land made pursuant to section twenty-one, or whenever it may be proper for the purpose of indicating any change in the ownership of any land or any other alteration in the particulars set forth in the roll, pursuant to subsection (1) of this section, in relation to any land.

(4) The validity or operation of any valuation roll for any valuation district is not prejudiced or affected by reason only of the fact that valuation rolls for any other districts have not been prepared.

Making and entry on roll of valuations. *Ibid.*, s. 26.

24—(1) A valuation of land made under section twelve or subsection (1) of section twenty-one shall be made as at the date of the inspection of the land by the valuer who inspects it for the purpose of enabling the valuation to be made.

(2) A valuation to which subsection (1) of this section relates shall be entered upon the roll, and the entry shall be signed or initialled by the Valuer-General or by an officer approved by him, in writing, for that purpose, and the roll as so signed or initialled is conclusive proof of the making of the valuation.

PART IV.

NOTICES AND OBJECTIONS.

Notice of valuation. No. 5 of 1950, s. 27.

25—(1) The Valuer-General shall give to the owner of any land notice of every valuation of that land made under section twenty-one.

(2) A notice under this section shall be in writing in the prescribed form and shall contain the prescribed particulars.

(3) The validity or operation of a valuation is not prejudiced or affected by reason only of any failure to give notice pursuant to this section to an owner of the land affected thereby.

Objection to valuation. *Ibid.*, s. 28.

26—(1) An owner of the land who is dissatisfied with a valuation of that land made under this Act may, within one month after service upon him of a notice under section twenty-five, post to or lodge with the Valuer-General an objection, in writing, against the valuation, stating fully and in detail the ground on which he relies and stating the valuation which he considers should be ascribed to the land.

(2) A rating authority may, within such time as may be prescribed, by notice in writing in the prescribed form posted to or lodged with the Valuer-General, object to any valuation of land made under this Act, and where a rating authority makes such an objection it shall cause a copy of the objection to be served upon every person who is liable for payment of any rates or taxes payable to the rating authority in respect of that land.

(3) An objection may be made, on behalf of any department or instrumentality of the State or of the Commonwealth, to any valuation of land made under this Act, and any such objection shall be made, as prescribed, by an officer authorized in that behalf by

the Minister, or, as the case may be, the Minister of State of the Commonwealth, having the administration of the department or instrumentality concerned.

(4) Copies of the forms prescribed for the purposes of this section shall, on the request of any person entitled to make any objection pursuant to this section, be made available to that person by the Valuer-General, free of charge.

(5) The court may extend the time within which an objection under this section may be made, either before or after the expiration thereof, upon such terms, if any, as the court may think fit to impose.

(6) In cases in which the court may extend time under subsection (5) of this section, the Valuer-General may at his discretion extend time unconditionally.

(7) This section applies as well to land value as to unimproved value, notwithstanding that the former can have no immediate effect.

27 An objection under this Part may be made on any one or more of the following grounds, but on no other ground, that is to say:—

Grounds on which objections may be made.

Ibid., s. 29

- (a) That the land value, unimproved value, capital value, or assessed annual value assigned to any land is too high or too low;
- (b) That the interests of the several persons having an interest in any land have not been correctly apportioned;
- (c) That the apportionment of any valuation is not correct;
- (d) That lands which should be included in the one valuation have been valued separately;
- (e) That lands which should be valued separately have been included in the one valuation;
- (f) That the person named in any notice under section twenty-five is not an owner of the land to which the notice relates; and
- (g) That the area, dimensions, or particulars of any land is or are not correctly described.

28—(1) Upon receipt of an objection under this Part, the Valuer-General shall, with all reasonable despatch, consider the objection, and may either allow the objection in whole or in part, or may disallow it, as he thinks fit.

Consideration of objections by the Valuer-General.

Ibid., s. 30.

(2) On the determination of any such objection, the Valuer-General shall give to the person by whom the objection was made notice, in writing, of his decision thereon.

(3) Where the Valuer-General allows any such objection so as to alter the valuation objected to, he shall in accordance with section twenty-four enter the new valuation on the roll and give the owner or relevant owners notice of the new valuation as provided in subsection (2) of section twenty-five.

(4) Within one month after the receipt by him of a notice under subsection (2) of this section, the person by whom the objection was made may, by notice in writing served on the Valuer-General, require him to refer the objection—

- (a) whatever the amount of the valuation, to the court; or

(b) if the valuation objected to exceeds—

- (i) in the case of capital value, thirty thousand dollars;
- (ii) in the case of land value, or unimproved value, seven thousand five hundred dollars; or
- (iii) in the case of assessed annual value, three thousand dollars,

to the Supreme Court.

(5) Subject to subsections (6) and (7) of this section, failure to require the Valuer-General to refer an objection to a court within the time prescribed in subsection (4) of this section shall be deemed to be acceptance of the Valuer-General's decision thereon.

(6) The court may extend the time within which the Valuer-General may be required to refer an objection to a court either before or after the expiration thereof on such terms, if any, as the court may think fit to impose.

(7) In cases in which the court may extend time under subsection (6) of this section the Valuer-General may at his discretion extend time unconditionally.

PART V.

THE LAND VALUATION COURT.

Constitution
of the court.
Cf. No. 5 of
1950, s. 31.

29—(1) The Land Valuation Court constituted under the *Land Valuation Act* 1950 is continued for the purposes of this Act.

(2) The court shall consist of commissioners as provided in subsection (3) of this section, of whom one shall be appointed as chairman of the court.

(3) Every commissioner appointed to hold a court under the *Local Courts Act* 1896 who is a barrister and solicitor shall be a commissioner of the court.

(4) The court shall continue to be a court of record, and to have an official seal, which shall be judicially noticed.

Sittings and
jurisdiction
of the court.
Cf. *ibid.*, s.32.

30—(1) The court has jurisdiction to hear and determine all objections referred to it pursuant to this Act.

(2) The court shall be held before a single commissioner of the court.

(3) The court may be held in divisions sitting at the same time in different places.

(4) Sittings of the court shall be at such times and places as the commissioners of the court may collectively or individually direct.

(5) The business of the court shall be divided between the commissioners as the chairman of the court may direct.

(6) A commissioner of the court has and may exercise all such powers, rights, and privileges, as are conferred on the Supreme Court or a judge thereof with respect to the following matters, that is to say:—

- (a) Compelling the attendances of witnesses and examining them on oath, affirmation, or declaration;

- (b) Compelling the production, discovery, and inspection of books, documents, and writings;
- (c) Compelling witnesses to answer questions which the judge deems to be relevant to any proceedings before him;
- (d) The punishment of persons guilty of contempt, or of disobedience of any order made by the court, or of any summons issuing out of the court; and
- (e) Directing witnesses to be prosecuted for perjury.

(7) The court has power to make such orders as to the costs of or incidental to any proceeding before it as the court may think fit.

31 All proceedings in the court shall, unless a commissioner of the court otherwise orders, be heard in open court. Proceedings to be in open court. *Ibid.*, s. 33.

32 Any party to any proceedings in the court is entitled to appear in person, by an attorney, or by an agent nominated by that person in writing, and where he appears by a legal practitioner to be represented also by counsel. Appearance by counsel, &c. *Ibid.*, s. 34.

33 The Governor may, under and in accordance with the provisions of the *Public Service Act* 1923, appoint a registrar, a deputy registrar, and such other officers of the court as he thinks necessary for the purposes of this Act, or may, on the recommendation of the Public Service Commissioner, direct that the duties of the registrar or of any other officer of the court shall be performed by some officer of the Public Service in conjunction with his other duties as an officer of the Public Service. Registrar and officers of the court. *Ibid.*, s. 35.

34—(1) The Valuer-General shall, when objections to valuations in respect of lands in any district or group of adjacent districts have been received by him, prepare as soon as practicable a court list for each such district, showing particulars of such of the objections as he has been required to refer to the court under section twenty-eight and shall forward the court list to the registrar for hearing and determination by the court. Court lists to be prepared: Hearing of objections. *Ibid.*, s. 36.

(2) The registrar, or the deputy registrar, shall give to the person by whom an objection has been made and to the Valuer-General notice of the date fixed for the hearing of any objection which has not been withdrawn or settled.

(3) The court shall hear and determine all objections so brought before it, and if it decides that any valuation is erroneous, shall order the valuation to be altered accordingly.

35—(1) The registrar or deputy registrar shall enter on the court list referred to in section thirty-four a record of all decisions given by the court and every such entry shall be initialled by the commissioner of the court who gave the decision. Record of decisions of court. *Ibid.*, s. 37.

(2) The registrar shall furnish the Valuer-General a certified copy of the court list containing the record referred to in subsection (1) of this section, and the Valuer-General shall amend the roll in accordance with that list.

Consequential alterations of valuation rolls.

36 If on the hearing of an objection the court orders a valuation to be altered, the Valuer-General shall make all such consequential alterations necessary for the purpose of fixing the land value, the unimproved value, the capital value, and the assessed annual value of the land concerned, and the values of the estates and interests of the owners thereof.

PART VI.

POWERS OF THE SUPREME COURT.

Appeals to Supreme Court.

No. 5 of 1950, s. 39.

37—(1) There is a right of appeal to the Supreme Court, which shall be heard by a judge thereof by way of rehearing, from any decision of the court on the hearing of an objection under this Act.

(2) Except as provided by subsection (1) of this section, the decision of the court on the hearing of such an objection is final and conclusive.

References to the Supreme Court.

Ibid., s. 39A.

38—(1) The Valuer-General shall, at the same time as he prepares a court list under section thirty-four, or would prepare such a list if there were relevant objections to be referred, prepare in like manner a Supreme Court list of objections which he has been required under section twenty-eight to refer to the Supreme Court and shall forward the Supreme Court list to the Registrar of the Supreme Court for hearing and determination by the Supreme Court.

(2) The Valuer-General may omit from a court list and include in a Supreme Court list any objection which the person by whom it was made has required him to refer to the Supreme Court.

(3) In respect of objections in a Supreme Court list—

- (a) subsections (1) and (7) of section thirty;
- (b) section thirty-one;
- (c) subsections (2) and (3) of section thirty-four;
- (d) section thirty-five; and
- (e) section thirty-six,

shall have effect as if “court” meant the Supreme Court, “commissioner of the court” meant judge of the Supreme Court, “court list” meant a Supreme Court list, and “registrar” and “deputy registrar” meant the Registrar of the Supreme Court.

Removal of appeals into the Supreme Court.

Ibid., s. 39B.

39—(1) An objection standing in a court list under section thirty-four may be summarily removed into the Supreme Court by order of the Supreme Court or a judge, if it appears to the Supreme Court or judge that the objection raises some point of principle of general importance.

(2) An order under this section shall have the force and effect of a writ of *certiorari* and may be made upon such terms as to costs or otherwise as the Supreme Court or judge thinks fit.

(3) When an objection is removed into the Supreme Court under this section it shall be dealt with in all respects as if it were included in a Supreme Court list under section thirty-eight.

PART VII.

USE OF VALUATION.

40—(1) A reference in an Act—

- (a) to the land value of any land shall be construed as a reference to the land value;
- (b) to the unimproved value of any land shall be construed—
 - (i) before the expiry of section eleven, as a reference to the unimproved value of that land as shown in the valuation roll for the district of that municipality; and
 - (ii) after the expiry of that section, as a reference to the land value;
- (c) to the capital value of any land shall be construed as a reference to the capital value; and
- (d) to the annual value of any land shall be construed as a reference to the assessed annual value,

Values determined under this Act to be values for the purposes of other Acts. No. 5 of 1950, s. 40.

of that land as shown in the valuation roll for the district in which it lies.

(2) Where, under the *Deceased Persons' Estates Duties Act 1931*, the duty payable is dependent upon the value of an estate or interest in land, that duty shall be paid according to the valuation under this Act of that estate or interest, as shown in a certificate of valuation under section forty-one or section forty-seven.

41—(1) The Valuer-General shall, on the application of—

- (a) any person having an estate or interest in land; or
- (b) a person by whom, after the commencement of the *Stamp Duties Act 1971*, duty is payable under item 28 of the second schedule to the *Stamp Duties Act 1931* in relation to a settlement, deed of gift, or declaration of trust of land,

New valuation on application of owner.

Ibid., s. 41.

and, subject to subsection (8) of this section, on payment of the prescribed fee, cause a new valuation of that land to be made for the purpose of determining the value of that land as at a date prior to or subsequent to the date of the making of the last valuation of that land under this Act.

(2) Any new valuation made pursuant to subsection (1) of this section shall be subject to objection in like manner as in the case of other valuations under this Act.

(3) Where any new valuation is made pursuant to subsection (1) of this section, it shall not be entered on the roll.

(4) The Valuer-General shall furnish a certificate of any new valuation made pursuant to subsection (1) of this section to the applicant therefor.

(5) Except as provided in subsection (6) of this section, a certificate under subsection (4) of this section shall specify—

- (a) the land value, the capital value, the assessed annual value and, until the expiry of section eleven, the unimproved 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.

(6) A certificate under subsection (4) of this section required for the purposes of the *Deceased Persons' Estates Duties Act 1931* shall, unless the applicant for the certificate requests that it specify the land value, unimproved value, or assessed annual value, or any two of them or all three, specify—

- (a) only the capital value of the land to which it relates; or
- (b) where the certificate relates to an interest the value of which is less than the capital value, the value of that interest.

(7) For the purpose of this section any person who has applied for probate or administration or who has commenced a probate action shall be deemed to have an interest in the lands of the relevant deceased person.

(8) No fee is payable under subsection (1) of this section for a valuation for the purposes of subsection (2) of section forty.

Valuation
lists.
Ibid., s. 43.

42—(1) The Valuer-General shall, as soon as is reasonably practicable after the making of any proclamation under section twenty-one, furnish to—

- (a) the Commissioner of Taxes; and
- (b) every rating authority, the rating area or municipal district of which is, or is wholly or partly comprised within, the district to which the valuation relates,

a valuation list giving such particulars as are prescribed with respect to the ownership and values of all lands within that district (except such lands of the Crown as are not ratable and have not been valued under this Act) and certified by him as being correct.

(2) The Valuer-General shall at such time in each year thereafter as may be arranged between him and the Commissioner of Taxes or any rating authority, or, in default thereof, at such time as the Valuer-General may decide, supply a supplementary valuation list containing information as to all changes of valuations which have been made in the relevant roll since the last list was furnished to the Commissioner or to that rating authority.

(3) Every rating authority shall pay to the Valuer-General, as prescribed, the prescribed proportion (not being in any case more than one-half) of the cost, as determined by the Valuer-General, of making and furnishing to the rating authority a valuation list under this section.

No alterations
to be made
to valuation
lists except
with Valuer-
General's
consent.
Ibid., s. 44.

43 The Commissioner of Taxes or a rating authority may forward to the Valuer-General particulars of any alterations which it desires to be made in a valuation list or supplementary valuation list referred to in section forty-two; but the Commissioner, that rating authority, and any other person, may not, without the written consent of the Valuer-General, make any alteration in any such list, except as to changes of ownership, or occupancy, or as to the postal addresses of owners and occupiers.

44 A valuation list furnished to a rating authority by the Valuer-General pursuant to section forty-two, together with all supplementary valuation lists so furnished to that authority, shall, in respect of the lands the valuations of which are set forth in such lists, constitute the valuation roll or assessment roll of that authority under or for the purposes of any Act, until superseded by a fresh complete valuation list furnished to that authority as provided by that section.

Valuation lists to constitute assessment rolls, &c. *Ibid.*, s. 45.

45—(1) Notwithstanding anything contained in any Act relating to the assessment, imposition, or levying of any tax or rate, every tax or rate required to be assessed with reference to, or imposed or levied upon, the land value, the unimproved value, the capital value, or the annual value of any land shall be assessed, imposed, or levied, as the case may be, upon or with reference to the values appearing in the lists under section forty-two as last furnished by the Valuer-General before the first day of the period in respect of which any such tax or rate is imposed or levied, except as provided in subsection (2).

Values under the Act to be used as basis of taxes and rates. *Ibid.*, s. 46 (1)-(3).

(2) Where a valuation is altered or a fresh valuation is made it shall take effect and the value determined thereby shall be used instead of the relevant value required by subsection (1) of this section, in accordance with the following rules:—

- (a) Where a valuation is altered by the Valuer-General on the allowance of an objection under section twenty-eight or pursuant to an order of the court under section thirty-six, or of the Supreme Court under section thirty-eight, that altered valuation has effect on and from the date on which the valuation objected to would have taken effect;
- (b) Where a fresh valuation has been made as required by subsection (1) of section nineteen it has effect—
 - (i) where the event on which the fresh valuation became necessary occurred before the commencement of the taxing or rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority, from the commencement of that period; and
 - (ii) where the event on which the fresh valuation became necessary occurred during the taxing or rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority, from the commencement of the next following period;
- (c) Where a supplementary valuation has been made in accordance with paragraph (a), paragraph (b), or paragraph (c) of subsection (3) of section twenty-one it has effect—
 - (i) on and from the date on which the land became subject to the relevant tax or rate, in a case where that date is after the commencement of the taxing or rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority; and

- (ii) in any other case, from the commencement of that taxing or rating period;
- (d) Where a supplementary valuation has been made in accordance with paragraph (d) (except as provided in paragraph (e) of this subsection), paragraph (e), or (except as provided in paragraph (f) of this subsection) paragraph (f) of subsection (3) of section twenty-one it has effect—
- (i) on and after the date of the valuation, in a case where that date is after the commencement of the taxing or rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority; and
 - (ii) in any other case, from the commencement of that taxing or rating period;
- (e) Where a supplementary valuation has been made under paragraph (e) of subsection (3) of section twenty-one because of the erection of a building it has effect—
- (i) on and after the date of occupation of the building, if that date is after the commencement of the taxing or rating year in which the relevant supplementary valuation list is furnished to the taxing or rating authority;
 - (ii) on and after the date of the valuation if it is not after the date of occupation of the building but is after the commencement of that taxing or rating period; and
 - (iii) from the commencement of that taxing or rating period if it is, or is after, the date of the valuation;
- (f) Where a supplementary valuation has been made under paragraph (f) of subsection (3) of section twenty-one for the purpose of correcting a clerical error or error of fact it has effect—
- (i) on and from the date on which the error occurred, in a case where that date is after the commencement of the taxing or rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority; and
 - (ii) in any other case, from the commencement of that taxing or rating period; and
- (g) Where a fresh valuation has been made under subsection (5) of section twenty-one it has effect from the commencement of the taxing or rating period following that in which the relevant supplementary valuation list is furnished to the taxing or rating authority.

(3) Where a fresh valuation is made under subsection (1) of section nineteen and the value of the land thereby valued has been since the last relevant valuation materially increased by reason of improvements, paragraph (d) or paragraph (e) of subsection (2) of this section apply to it and not paragraph (b) of that subsection.

46—(1) Notwithstanding anything in section forty-five, a rating authority, in the cases 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 and the demolition of a prescribed building, may, pending the making of a valuation under this Act in respect thereof—

Rating authority may make interim assessments. *Ibid.*, s. 46 (4)-(10).

- (a) make an interim assessment of the assessed annual value of the land on which the building is erected; and
- (b) assess, impose, or levy, 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.

(2) In the year before a fresh valuation comes into force as provided in subsection (2) of section twenty-one a rating authority may make an interim assessment of the assessed annual value of any ratable property in its district and then this section applies as if it were made under subsection (1) of this section.

(3) Where an interim assessment is made under subsection (1) of this section the rating authority that made it shall give the owner of the land thereby assessed a notice in writing showing—

- (a) the name and address of the owner;
- (b) particulars sufficient to identify the land;
- (c) the interim assessment; and
- (d) the date from which it will use the interim assessment for rating or taxing purposes.

(4) Within one month after an interim assessment is made pursuant to subsection (1) of this section, the rating authority by which it is made shall notify the Valuer-General of the making of the interim assessment and furnish with such particulars of or relating to the interim assessment as the Valuer-General may require, either generally or in a particular case.

(5) An interim assessment made pursuant to subsection (1) of this section ceases to have any force or effect at the expiration of the period of two years after the date in which it is made.

(6) An owner in respect of whose land an interim assessment has been made under subsection (1) of this section may object to the assessment as provided in Part IV as if it were a valuation made by the Valuer-General, and the provisions of Parts IV, V, and VI apply to such objections as if the rating authority were mentioned therein instead of the Valuer-General.

(7) Where an interim assessment has been made under subsection (1) of this section and the Valuer-General has thereafter made a valuation under this Act of the land to which the interim assessment relates under section twenty-one, that valuation supersedes the interim assessment on and from the date on which it is made by the

Valuer-General, and 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 fixed by the interim assessment.

(8) In subsection (1) 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;

“demolish” includes unroof, remove doors and windows, partly demolish, or otherwise make unusable;

“dwelling-house” includes a boarding-house and a lodging-house.

PART VIII.

MISCELLANEOUS.

Valuations for departments, &c.
No. 5 of
1950, s. 47.

47—(1) The Valuer-General has power and authority to make, and, if so requested by the Minister administering any Act or department or by any public authority, shall make, any valuation of land required by or for the purposes of such Act, department, or authority.

(2) The Valuer-General may, at any time, make any valuation required by the owner of any land.

(3) Where any valuation is made by the Valuer-General under this section, the Valuer-General shall furnish the Minister, authority, or owner with a certificate of valuation in the prescribed form.

(4) There shall be paid in respect of the making of valuations, and the issue of certificates of valuation, under this section, such fees as may be prescribed.

Evidence of valuations.
Ibid., s. 48.

48—(1) Upon the application in writing of any person and on the payment of the prescribed fee, the Valuer-General shall furnish that person with a certified copy under seal, or an extract, of any entry in any valuation roll.

(2) The Valuer-General shall, upon application in writing and payment of the prescribed fee, furnish a certified copy of a certificate of valuation furnished under subsection (4) of section forty-one or subsection (3) of section forty-seven to any person having an estate or interest in the land which, or an estate or interest in which, is the subject of the valuation.

Supply of information to the Commonwealth.
Ibid., s. 48A.

49 The Valuer-General may supply to any department or instrumentality of the Commonwealth any information as to any valuation under this Act, in such manner and to such extent and on such terms as may be mutually agreed upon between the State and the Commonwealth.

50 Every certificate of valuation under this Act and every certified copy of an entry in a valuation roll is, in all proceedings and for all purposes, evidence of the matters and things stated therein and that the valuation therein mentioned has been made in conformity with the provisions of this Act.

Certificates of valuation to be evidence of matters specified therein.
Ibid., s. 49.

51—(1) Where any land is sold or otherwise disposed of the vendor or person by whom the land is sold or disposed of shall, within thirty days after the completion of the sale or disposal of the land, give to the Valuer-General notice of the transaction in writing.

Notice of sale, &c., of land.
Ibid., s. 50.

(2) Where any land is compulsorily acquired under the authority, or for the purposes, of any Act, the person by whom the land is so acquired shall, within thirty days after the date of acquisition, give to the Valuer-General notice in writing of the acquisition of that land.

(3) A notice under this section shall be in the prescribed form and shall contain the prescribed particulars.

52—(1) Where a person subdivides land owned by him he shall forthwith give notice, in writing, in the prescribed form to the Valuer-General of the subdivision thereof.

Notice of subdivision of land.
Ibid., s. 51.

(2) A notice given under this section shall be accompanied by a copy of—

- (a) the sealed plan as defined in section four hundred and sixty-two of the *Local Government Act 1962* that has given effect to the subdivision;
- (b) the previously approved plan as defined by that section on which the subdivision was made; or
- (c) the stratum plan registered under Part XIA of the *Conveyancing and Law of Property Act 1884* that has given effect to the subdivision,

as the case may be, or where there is no such plan a plan of subdivision bearing the certificate of a registered surveyor and the certificate of the town clerk or council clerk of the municipality that no other kind of plan is necessary to give effect to the subdivision.

53 Where land is surrendered to the Crown, the person surrendering the land shall, within thirty days after the execution of the instrument of surrender, give to the Valuer-General, in the prescribed form, notice of the surrender.

Notice of surrender of land to the Crown.
Ibid., s. 52.

54—(1) Every person, whether an owner or not, if so required by the Valuer-General, shall, in the manner and within the time required by the Valuer-General, furnish any return or information required by him, for the purposes of this Act, and the Valuer-General may, if he thinks fit, require the contents of any such return to be verified by statutory declaration.

Power of Valuer-General to require returns to be furnished.
Ibid., s. 53.

(2) Every person of whom a return is so required shall give in the return his correct postal address in this State for the service of notices, and shall, within one month after any change in address, give notice in writing to the Valuer-General of a new address in this State for the service of notices.

Penalty: Fifty dollars.

(3) The address for service last given to the Valuer-General by any person, pursuant to subsection (2) of this section, shall, for the purposes of this Act, be his address for service, but where no address for service has been given to the Valuer-General or where the records of the Valuer-General disclose that any person by whom any such address was so given has subsequently changed his address and has not notified the Valuer-General (either in a return or by separate written advice) of such change, the address of the person, as described in the records in the custody of the Valuer-General, shall be his address for service.

Entry on land.
Ibid., s. 53A.

55—(1) The Valuer-General, any other officer appointed under section six, or the court may at all times during the day enter on any land for the purposes of this Act.

(2) A person who obstructs or hinders the Valuer-General or an officer in the exercise of his functions under this Act is liable to a penalty of eighty dollars.

Service of
notices, &c.
Ibid., s. 54.

56—(1) A notice or other communication by or on behalf of the Valuer-General may be served upon any person—

- (a) by causing it to be personally served on him;
- (b) by leaving it at his address for service; or
- (c) by posting it by prepaid letter post addressed to him at his address for service.

(2) If a person on or to whom a notice or other document under this Act is required to be served or given—

- (a) is absent from this State, and the records of the Valuer-General disclose that such person has not any attorney or agent in this State on or to whom the document may be served or given; or
- (b) cannot after reasonable inquiry be found,

any such document may be served on or given to that person by posting it or a copy thereof in a letter addressed to him at his address for service under this Act or by placing it in a conspicuous position on some part of the land to which it relates, or by publishing a copy thereof in the *Gazette*.

Right of
Valuer-
General to
appear or be
represented in
proceedings.
Ibid., s. 55.

57 The Valuer-General may appear either personally or by attorney, or by some officer of the Public Service, in any court or in any proceedings; and the statement of his attorney or that officer that he appears in such court or proceedings by the authority of the Valuer-General shall be accepted as sufficient evidence of his authority.

Offences and
penalties.
Ibid., s. 56.

58—(1) A person shall not—

- (a) fail or refuse to give or furnish a notice, return, or information which he is required or directed by or under this Act to give or furnish;

- (b) knowingly give or furnish any notice, return, or information which is false or misleading in any material particular; or
- (c) contravene or fail to comply with any of the provisions of this Act which are applicable to him.

Penalty: Eighty dollars.

(2) Proceedings for an offence against this Act may be instituted at any time within twelve months after the offence is committed.

(3) Upon the conviction of a person for failing or refusing to give or furnish a notice, return, or information required by or under this Act to be given to the Valuer-General by that person, the court before whom that person is convicted shall, in addition to any penalty which it may think fit to impose, order that person to give or furnish, within the time specified in that behalf by the court, the notice, return, or information which he so failed or refused to give or furnish, and a person who fails to comply in all respects with the requirements of such an order is liable to a penalty of two hundred and fifty dollars.

59—(1) The Governor may make regulations prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to the provisions of this Act; and may, by any such regulations, make rules for prescribing and regulating the practice and procedure of the court. Regulations.
ibid., s. 57.

(2) Any such regulations may provide that any return, notice, or other document required to be furnished or given to any person for the purposes of the regulations shall be verified by statutory declaration.

THE SCHEDULE.

(Section 2.)

ACTS REPEALED.

No. and year	Short title
No. 5 of 1950	<i>Land Valuation Act 1950</i>
No. 44 of 1960	<i>Land Valuation Act 1960</i>
No. 12 of 1964	<i>Land Valuation Act 1964</i>
No. 69 of 1965	<i>Land Valuation Act 1965</i>
No. 30 of 1970	<i>Land Valuation Act 1970</i>
