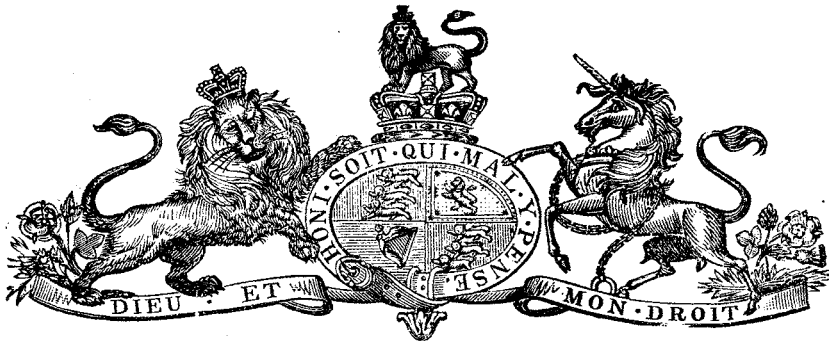


T A S M A N I A.



1898.

ANNO SEXAGESIMO-SECUNDO

VICTORIÆ REGINÆ,

No. 33,

AN ACT to consolidate and amend the Law A.D. 1898.
relating to the Assessment of Real Property
in *Tasmania*. [29 October, 1898.]

63.V.23
64.V.4

WHEREAS it is expedient that there should be only one Assessment Roll of the Value of Property in each District throughout *Tasmania*, and upon which all Rates and Taxes made and levied should be collected : PREAMBLE.

Be it therefore 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:—

Rep? by 64.V.4

1 This Act may be cited for all purposes as "The Assessment Act, Short title. 1898."

PART I.

PRELIMINARY.

2 The Acts set forth in Schedule (1.) hereto to the extent therein mentioned are hereby repealed, but such repeal shall not affect the past operation of any of the said Acts. Repeal.

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Interpretation.

*Term defined by
63.V.23.s.3.***3** In this Act, unless the context otherwise determines—

“Annual value” of any property shall mean the annual rental that could be reasonably demanded for the use and occupation thereof: Provided that where any property is let at a rental and the owner pays the rates and taxes (other than the Land Tax) in respect thereof, the annual value of such property shall be the rental payable for a year less the amount of such rates and taxes paid in such year.

Provided also that the “annual value” of any land which is *bonâ fide* occupied or used for the purpose of obtaining therefrom any gold, silver, or other mineral or metal, or any earth, clay, quartz, or stone containing any gold, silver, or other mineral or metal, or having gold, silver, or other mineral or metal mixed therein, whether the same is Crown Land held under lease or licence or the property of a subject, shall not be deemed or taken to be inclusive of the value of any gold, silver, or other mineral or metal extracted or which may be reasonably expected to be extracted from such land, but the same shall be fixed and have relation only to the annual value of the land itself with the buildings thereon:

“Assessor” means any Assessor appointed under this Act:

“Clerk of Petty Sessions” shall include the Police Clerk or person acting as such, or as Clerk to the Justices at the Police Office or place of holding Petty Sessions in the District, or at the principal Police Office or place of holding Petty Sessions if more than one in the District:

“Capital value” of any property shall mean the sum for which the fee simple of the land would sell with all the improvements (if any) thereon at the time it is assessed under this Act:

“District” shall mean the City of *Hobart*, the City of *Launceston*, every Rural Municipality, and every Municipal District:

“*Gazette*” means *The Hobart Gazette*:

“Local Authority” includes—

I. In respect to the Cities of *Hobart* and *Launceston* and every Rural Municipality, the Municipal Council thereof respectively;

II. In respect of each Municipal District, the Justices thereof and the Chairman of every Town Board therein.

“Municipal Council” shall mean and include the Municipal Council of the City of *Hobart*, the Municipal Council of the City of *Launceston*, and the Municipal Council of every Rural Municipality:

“Municipal District” shall mean any Municipal District which is not a Municipality under *The Rural Municipalities Act, 1865*:

“Notice” shall mean any notice written or printed, or partly written and partly printed:

“Owner” as applied to any property means the person for the time being in the actual receipt of or entitled to receive, or who, if the property were let to a tenant, would be

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entitled to receive, the rents and profits thereof, whether as beneficial owner, trustee, mortgagee in possession, or otherwise; and shall include any person in the possession of any property under any lease or other instrument conferring possession of such property for any term not less than Ten years, without reserving any rent or reserving any annual rent or other periodical payment less than the annual rent that could reasonably be demanded for the use and occupation of such property :

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“Person” includes “Company”:

“Place of holding Petty Sessions” shall mean the Police Office or usual place of meeting of Justices for the purpose of holding Petty Sessions in each District, or the principal Police Office or place of holding Petty Sessions if more than one in the District :

“Prescribed” means prescribed by the Regulations to be made under this Act: Provided, that where under this Act anything is required to be done in the “prescribed form,” it shall be sufficient if the same be substantially in the form so prescribed or to the effect thereof :

“Property” shall include lands and buildings :

“Return” shall include all returns, declarations, statements, and particular information which shall be prescribed to be furnished :

“The Justices” shall mean the Justices of the Peace resident in each Municipal District :

“This Act” shall include all Regulations to be made under it :

“Valuator” means any Valuator appointed under this Act.

4 Where any notice or matter is required to be published in the District it shall be affixed on or near the door of each Municipal Chamber and every Police Office and Post Office in the District.

How notices to be published in District.

5 The Governor in Council may, from time to time, appoint and employ such Assessors and other officers as he deems necessary and proper for the purposes of this Act; and may, from time to time, suspend from office or remove any such Assessor or other officer and appoint another person in his place or stead.

Appointment of Assessors and other officers.

6 The Governor in Council may, out of the moneys provided by Parliament for that purpose, pay to all such Assessors and other officers as aforesaid, such salaries and allowances as he shall think fit.

Salaries of Assessors and other officers.

7 Every appointment of an Assessor under this Act shall be forthwith published in the *Gazette*, and the production of a copy of the *Gazette* shall be *prima facie* evidence of the appointment contained therein.

Appointment to be published.

8 The Local Authority may, as occasion requires, appoint one or more competent person or persons to be a Valuator or Valuators for the purposes of this Act; and any of the Justices may, if willing to act and deemed competent by the rest of the Justices, be lawfully appointed such Valuators; and it shall be the duty of such Valuators forthwith after their appointment to proceed to ascertain and assess the Value of the several Properties within the District, and to

Valuators may be appointed.

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make up such Valuation thereof in the manner by this Act prescribed ; and every such Valuator may be appointed for the whole District, or for some particular portion thereof, and shall be removable at pleasure.

PART II.**ASSESSMENT ROLL.**

Assessment Rolls to be made.

9 The Local Authority of every District shall, before the First day of *April* in every year, by a just and equitable assessment, cause an Assessment Roll of the property in such District to be prepared ; and every such Assessment Roll shall be made out as nearly as may be in the form in Schedule (2.), and shall contain the following particulars :—

- I. The consecutive number of the property assessed :
 - II. The description or name of the property :
 - III. The situation of the Property :
 - IV. The name and residence of the Owner of the property assessed :
 - V. The name and residence of the Occupier of the property assessed :
 - VI. Area of the property where such Area is not less than one acre :
 - VII. The Capital Value of the property assessed :
 - VIII. The Annual Value of the property assessed :
- together with all other particulars which may from time to time be prescribed.

Where any building is occupied in apartments or portions by more persons than one, the Annual Value of such apartments or portions shall be assessed separately.

The annual value of any piece of land within any City or Town not having any building upon it, or not having upon it any building or buildings the capital value whereof exceeds a sum equal to one-tenth of the capital value of such piece of land, shall be assessed at a sum not exceeding Four Pounds per centum of the capital value thereof.

Under the provisions of this Section the Local Authority may assess separately upon the basis of its capital value any portion of any such piece of land as aforesaid, and may assess the annual value of the residue thereof in the same manner in which the annual value of other properties in the City shall be assessed under this Act.

Assessment of tramways.

The Local Authority may assess any public tramway or portion of any public tramway upon any street or road within the District at a sum not exceeding One thousand Pounds per mile on the capital value, and not exceeding One hundred Pounds per mile on the annual value, exclusive of the value of any buildings used or occupied therewith.

Roll to be subdivided into Districts.

Every Roll shall be prepared in divisions corresponding to the Towns and Road Districts within the District for which it is the Assessment Roll.

Justices may appoint a Committee for carrying out purposes of Act.

10 It shall be lawful for the Justices, from time to time, if they think fit so to do, to appoint any number not less than Three of the Justices to be a Committee for carrying out the purposes of this Act ; and such Committee shall have the powers and duties conferred and imposed upon the Justices by this Act with respect to the making up of the Assessment Roll for the District.

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11 In all proceedings under this Act any Three of the Justices shall be deemed to be a quorum of the Justices, and shall be entitled to exercise all the powers conferred on the Justices under this Act; and at all meetings of the Justices under this Act the Justices present shall elect one of their number to preside, and in case of equality of votes it shall be determined by lot which Justice shall preside, and the majority present and voting shall rule the decision, and where the votes of those present are equal the presiding Justice shall have a casting vote; and every such meeting of Justices shall have power to adjourn from time to time, and from any one place to any other place, as may be deemed necessary.

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Three Justices to form a quorum.
Presiding Justice to be elected.

12 The Clerk of Petty Sessions of the District is hereby required, at least Seven days before the day of any meeting of Justices, not being an adjourned meeting, to send a written Notice to every Justice resident in the District, of the day, hour, and place of every such meeting of Justices as aforesaid.

Notice of meetings to be given Justices.

13 The Town Clerk of the Cities of *Hobart* and *Launceston*, and the Council Clerk of each Municipality, and the Clerk of Petty Sessions of each District, shall, respectively, give at least Fourteen days' notice to the Commissioner of Taxes at *Hobart*, or to the Collector of Land Tax at *Launceston*, of every Meeting of the Municipal Council or Justices of the District, as the case may be, at which the Assessment Roll for the year is to be made.

Notice to be given to Commissioner, &c. of meetings at which Roll to be made.

14 Any Assessor, and the Chairman of any Town Board in the District, or any person bearing his written appointment for that purpose, shall be entitled to attend all Meetings of the Local Authority at which the Assessment Roll for the year is to be made, and be heard upon any question that may arise in the making of such Roll.

Assessor, &c. may attend and be heard at all such meetings.

15 It shall be lawful for any Assessor or Valuator acting under this Act, by Notice under his hand, to call upon any person being an Owner or Occupier of Property within the District, for a Return, signed by such person, of all or any of the particulars respecting such Property which is required by such Assessor or Valuator to enable him to ascertain and assess such Property in the manner directed by this Act; and such Notice may be served on such person either personally, or by leaving the same at his usual or last known place of residence, or by sending the same by post addressed to his usual or last known place of residence.

Assessor may call for Return of value and other particulars.

16 Every person required to furnish any such Return as aforesaid shall prepare and deliver or transmit to such Assessor or Valuator, on or before the day appointed in such Notice, such Returns, in such form and containing such information and particulars as may be prescribed; and every such Return shall be signed by the person making the same, and there shall be appended thereto a declaration in the prescribed form that such Return is true and accurate in all particulars.

Persons to furnish Returns and declare to truth thereof.

17 The following provisions shall have effect, and the directions therein contained shall be complied with by the respective persons concerned therewith, for the purposes of making assessments under this Act; viz.—

Provisions and directions in furtherance of assessment.

1. Any Returns required to be furnished by any person may be posted to the Assessor or Valuator at such address as may

Returns may be forwarded by post.

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Assessor may
require further
Returns.Penalty for
making false
Returns, &c.Power to use
other assessments.Power to inspect,
&c.Assistance of
Collectors of
Rates, &c. may
be required.

be prescribed ; and such Returns shall be transmitted free of postage if, on the outside of the letter or packet containing the same the sender thereof shall write the words "Assessment Returns," or words of similar import, and shall also subscribe his or her name and address.

- II. The Assessor or Valuator may, when and so often as he thinks necessary, require any person to make a further or fuller Return respecting value or any other matter authorised by this Act or prescribed by Regulation.

18 If any person—

- i. Wilfully fails or neglects to furnish any Returns within the prescribed time, every such person shall on proof thereof be liable to forfeit and pay a penalty of not exceeding Five Pounds.

And if any person—

- ii. Knowingly and wilfully makes or delivers any false statement in any Returns, or makes any false answer for the purpose of evading assessment ; or
iii. By any falsehood, wilful neglect, fraud, art, or contrivance whatsoever, evades or attempts to evade assessment under this Act ;

every such person shall on proof thereof be liable to forfeit and pay a sum of not less than Two Pounds and not exceeding Ten Pounds.

19 In the preparation of any such Assessment Roll as aforesaid, the Local Authority or Assessors or Valutors may, if they think proper, use or adopt so much of any assessment in force at the date of the passing of this Act, which shall have been made by any authority empowered by law to make assessments of land, as may be applicable to or useful for the purpose of making any assessment under this Act.

20 Any Assessor or Valuator, or any person duly authorised by him, may at all reasonable times inspect free of charge all Assessment or Valuation Rolls relating to any land, and all other books and documents relating to any land, and all other books and documents relating to any assessment or valuation in the custody or power of the Town Clerk or any other officer of the City of *Hobart* or City of *Launceston*, or the Council Clerk or other officer of any Rural Municipality, and all deeds, certificates, and other evidences of title, books, returns, accounts, and documents in the Lands' Titles Office or the Office of the Registrar of Deeds at *Hobart*, or in any other public office, and may require and take copies thereof or extracts therefrom.

Any Valuator shall produce to any Assessor, when required by notice in writing so to do, all Returns received by such Valuator under the provisions of this Act.

21 In making any assessment under this Act, the Local Authority or Assessor or Valuator may require the assistance of any Collector of Road or Municipal Rates in any District, and may from time to time, by order in writing, direct any such Collector, or any other person whomsoever, to appear before them or him, when, where, and as often as they or he think fit, and to produce all maps and tracings and any documents in the custody or power of any such Collector or person relating to the value of, or showing the position or boundaries of, any land within such district, and to be examined on

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oath and answer such questions as may be put to him touching any of the matters aforesaid; and any such person refusing to answer any such question shall forfeit a penalty not exceeding Ten Pounds. A.D. 1898.

22 Any Assessor or Valuator may enter at any reasonable hour during the day-time upon any land or into any building for the purpose of assessing the same, and may put to the occupier or owner thereof any questions touching any of the particulars thereof which he is required to furnish. Assessor, &c. may enter and ask questions.

23 If any Assessor or Valuator shall be dissatisfied with any Return furnished by any person under this Act, he may make further enquiry by writing, and if he shall not within Fourteen days receive any answer, or shall receive an unsatisfactory answer, it shall be lawful for him by summons, in a form to be prescribed, to require such persons as he may think fit to attend before them at such place near to the residences of such persons as he may think fit, and to produce such books, papers, documents, and evidences touching the assessment in question as may respectively be in their custody or control, and then and there to be examined by the Assessor or Valuator touching the said assessment. Assessors, &c., if dissatisfied, may make enquiry and summon witnesses.

24 Every person so summoned shall be bound to obey the said summons and to answer truthfully all questions on such examination, and in default thereof the person so failing, without lawful excuse, shall upon conviction incur a penalty not exceeding Ten Pounds. Party summoned to attend.

25 Any Assessor or Valuator may examine upon oath all persons who appear to give evidence before him, and may administer the oath necessary for that purpose. Assessors, &c., may examine upon oath.

26 If at the time of making any Assessment Roll under this Act any property is unoccupied, or the name of the owner of any property is unknown to the Local Authority, the said Local Authority shall nevertheless include such property in the Notice of such Assessment, describing it in the column appropriated to the name of the occupier as being "empty," or describing the owner of such property by the designation of the "owner" without stating his name, as the case may be; and if any person afterwards occupies such property, or if the name of the owner of such property afterwards becomes known, the Local Authority shall insert in the Assessment Roll the name of such occupier or owner, as the case may be. Unoccupied property to be described in Notice of Assessment as "empty."

27 The Local Authority making any Assessment Roll shall cause the same to be published once in the *Hobart Gazette* and in the District for a period of not less than Thirty days, with a Notice to the effect that any person who considers himself aggrieved by any assessment or particulars contained in such Assessment Roll may, within Thirty days of the date of such notice, appeal against the same in the manner hereinafter provided. Notice of Assessment Roll to be published.

28 The *Gazette* containing any such Assessment Roll shall, by the production thereof alone and without any proof, be received at any Court as *prima facie* evidence of the facts therein mentioned as to such Assessment Roll. *Gazette* containing Assessment Roll to be evidence.

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Provides for amendment of Assessment Roll in case of change of ownership or occupation.

29 When and as often as any change takes place in the ownership or occupation of any assessed property, the Local Authority shall, upon satisfactory proof being given of such change, cause the Assessment Roll to be amended by striking out the name of the person who theretofore owned or occupied such property, and inserting instead thereof the name of the person who becomes the owner or occupier of such property.

Provides for amending Assessment Roll in cases of omission, &c.

30 If it at any time appears to the Local Authority that the name of any person who ought to be included in the Assessment Roll has been omitted therefrom, or that the name of any person has been inserted therein as the owner or occupier of any property in respect of which the name of some other person ought to have been inserted, or that any other alteration, amendment, or addition is necessary in or to such Assessment Roll, the Local Authority shall cause to be added to or inserted therein the name of any person so omitted, together with the value at which the property ought to be assessed, and also cause to be inserted and substituted the name of any person who is the actual owner or occupier of any property instead of and for the name of the person incorrectly inserted in such Assessment Roll and shall erase the name of any person and the description of any property improperly inserted therein; and the Local Authority shall cause to be added to, or inserted in, such Assessment Roll the name of any person being the owner or occupier of any newly erected building, together with the value at which such building ought to be assessed.

Amendments of Assessment Roll to be valid if notice given, and no appeal against amendments.

31 Every such insertion, addition, alteration, or amendment to or in the Assessment Roll as is hereinbefore mentioned shall be valid and effectual to all intents and purposes: Provided—

- i. That notice of any insertion, addition, alteration, or amendment made under the powers contained in the last preceding Section shall be given to every person thereby affected; and
- ii. That no Tax or Rate shall be payable by any such person who shall lodge an appeal in the manner hereinafter provided within Fourteen days after the receipt of such notice or after receipt of any Demand for any Rate or Tax, if the Roll has been altered under Section Thirty of this Act, and no notice of the alteration given to the person thereby affected until such appeal shall have been heard and determined, when the Appellant shall be liable for all Taxes and Rates due from the date of such insertion, addition, alteration, or amendment, calculated upon the value fixed by the Court.

Error not to prevent correction of demand for Tax.

Any error discovered in a Roll shall not prevent the correction of a Demand for any Tax or Rate based upon such error, but the Authority to whom the Tax or Rate is payable may issue an amended Demand based upon the correct value, and may recover the amount thereof as though the same had been originally demanded: Provided that all the provisions of this Act as to amendments of Rolls have first been duly complied with.

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PART III.

APPEAL.

32—(1.) Within Thirty days after the date of the Notice mentioned in Section Twenty-seven, or within Fourteen days after the receipt of a Notice of Correction made under Section Thirty-one of this Act, any person affected by any entry in any Assessment Roll, or the attorney or agent of any such person, may appeal against such entry in the manner hereinafter mentioned, either on the ground that any property occupied by or belonging to such person is overvalued, or that he or she is erroneously stated in such assessment to be the owner or occupier of any property, or that the property of some other person is undervalued or is omitted altogether from the said Assessment Roll, or on the ground of any other inequality or unfairness of such Assessment Roll.

Grounds of appeal.

(2.) Any Assessor may appeal against any Assessment Roll in the manner hereinafter provided on the ground that any property mentioned therein is under-valued, or that any property is omitted altogether from the said Assessment Roll, or on the ground of any inequality or unfairness of such Assessment Roll.

33 The Local Authority for every District shall cause to be published at least Three times, at least Seven days before the date upon which notice of appeal has to be given, in a public newspaper generally circulated in the District a notification specifying the date before which notice of appeal must be given in accordance with the provisions of this Act, and every such notification shall contain a reference to the *Gazette* in which the Assessment Roll of the District was published, and shall also state a place in the District at which such Assessment Roll may be inspected.

Notice as to date of appeal to be published in newspapers.

34 All appeals against any Assessment Roll made under this Act shall be heard and determined by the Supreme Court in the manner hereinafter mentioned.

Mode of appeal.

35 Sittings of the Supreme Court for hearing and determining appeals under this Act shall be held before a Judge of the said Court at such times and places as the Governor in Council may appoint; and every person acting as Registrar or Bailiff of any Court held under "The Local Courts Act, 1896," at any place which the Governor in Council shall appoint as a place for holding sittings of the Supreme Court for hearing appeals under this Act shall be deemed to have been duly appointed the Registrar or Bailiff of the Supreme Court in respect of the jurisdiction conferred upon the Supreme Court by this Act.

Sittings of the Court to hear appeals.

36 Every appeal against any assessment made under this Act shall be commenced by a written notice of appeal in the form prescribed or as near thereto as circumstances will permit; and every such notice of appeal shall be signed by the appellant or his attorney or agent, and shall be filed with the Registrar in the same manner as Plaints are filed under "The Local Courts Act, 1896;" but no fees or charges shall be payable on the filing of any such notice.

Notice of appeal to be filed with Registrar.

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Notice of appeal
to be served on
Commissioner,
&c. ;

and given to
Local
Authorities.

Judge to decide
questions of law
and fact.

Registrar shall
keep a record of
proceedings.

Costs of appeal.

How costs
recoverable from
Appellant.

How costs
recoverable from
Assessor.

37 Every such notice of appeal filed as aforesaid shall be accompanied by two copies thereof, and the Registrar shall endorse upon such notice of appeal, and on each copy thereof, the date on which the same was filed, and shall affix his signature to such endorsement, and shall forthwith cause one copy of such notice to be served on the Commissioner of Taxes at *Hobart* or the Collector of Land Tax at *Launceston*, and another copy to be served upon the Town Clerk, or Council Clerk, or Clerk of Petty Sessions of the District, as the case may be.

Notice shall be given by the Clerk of Petty Sessions of the District to the Chairman of any Town Board therein if the appeal refers to property within the Town.

Subject to the provisions hereinafter contained, all subsequent proceedings in connection with the hearing and determining of such appeals as aforesaid shall be in conformity with the provisions of "The Local Courts Act, 1896," and the Rules of Practice under that Act, so far as they are applicable, but no notice of defence or answer of any kind to any such notice of appeal shall be required to be entered.

38 The Judge before whom any such appeal shall be heard shall decide all questions of law and fact arising at the hearing thereof; and in every case in which the decision of the Judge is contrary to any entry or particular of assessment contained in any Assessment Roll, he shall cause such entry or particular of assessment to be altered in accordance with his decision, and shall initial every such alteration.

39 The Registrar acting at any sittings of any Court held under the provisions of this Act for hearing and determining such appeals as aforesaid shall keep a Record Book of all the proceedings at such sittings of the Court; and all entries in the said book, or a copy thereof, purporting to be signed and certified by the Registrar, shall at all times be admitted in all Courts and places whatsoever as evidence of such entries, and of the proceeding referred to by any such entry or entries, and of the regularity of such proceeding, without any further proof.

40 The Court may, at its discretion, refuse to award any costs to either the Assessors or Appellant, or may order either the Assessors or the Appellant to pay to the other party to any such appeal all or so much of the costs properly and necessarily incurred in reference thereto as shall to such Court seem just; and the Court shall, upon determining such appeal, fix in a summary way the amount of the costs (if any) to be paid.

41 In every case in which the Court shall order the Appellant to pay to any Assessor any costs of appeal, the amount of such costs as fixed by the Court shall be recoverable by execution against the lands and goods and chattels of the Appellant, in accordance with the provisions of "The Local Courts Act, 1896," relating to execution.

42 In every case in which the Court shall order any Assessor to pay to the Appellant any costs of appeal, the amount of such costs as fixed by the Court shall be a debt due by the Assessors, and shall be payable by them out of the moneys to be provided by Parliament for the purposes of this Act.

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43 The Court or a Judge may from time to time adjourn any Court, or the hearing of any appeal under this Act, in such manner as the Court or a Judge may think fit.

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Adjournment of
Court or hearing
of appeal.

PART IV.**MISCELLANEOUS.**

44 Where by any Law in force at the date on which this Act comes into operation any Rate or Tax is imposed or authorised to be imposed upon the capital or annual value of any property, the capital value or annual value of such property as appearing in any Assessment Roll in force for the time being under this Act shall be capital value or annual value for the purposes of such Rate or Tax, and the same shall be made, imposed, levied, collected, and paid according to such capital value or annual value, as the case may be, anything in any Act to the contrary notwithstanding.

All Rates and
Taxes to be
collected upon
Roll made under
this Act.

45 Until an Assessment Roll is made in any District under the provisions of this Act, the Assessment Book, and Assessment Roll, or Valuation Roll, as the case may be, made under any enactment hereby repealed and in force in such District upon the day on which this Act comes into operation, shall be deemed to be and shall be for all purposes the Assessment Roll of such District.

Present Assess-
ment Book, &c.
to be in force
until Assessment
Roll made here-
under.

46 Where in any Act any reference is made to any Assessment Book, Assessment Roll, or Valuation Roll heretofore made under the provisions of any of the enactments hereby repealed, such reference shall be deemed to refer to any Assessment Roll made under the provisions of this Act and in force for the time being.

Reference to
Rolls, &c.
made under
repealed enact-
ments.

47 If the Local Authority or Valuers of any District at any time make default in the execution of any powers conferred, or the performance of any duties prescribed by this Act, it shall be lawful for the Governor in Council to execute such powers or to appoint such other persons to execute all or any of such powers, or to perform all or any of such duties in that District as the Governor in Council thinks fit, and generally to adopt such measures as may be necessary for effectuating the purposes of this Act; and the persons so appointed shall have all the powers under this Act of the persons in whose place or on whose default they are appointed.

In default of
Municipal
Council, &c.,
Governor may
execute Act.

48 In every case in which any land has been granted subject to a condition which renders it inalienable by the person or persons who may from time to time hold such land in accordance with such condition, the capital value of such land shall be assessed at a sum equal to Eighteen times the rent for which such land would be let from year to year, subject to the conditions on which the same was granted if it were available for letting in such manner.

How capital value
ascertained where
land inalienable.

Assessment.

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Irregularity not
to affect assess-
ment.Time prescribed
may be extended.If Assessment
Roll not com-
pleted, Rates &c.
may be levied on
the Roll of
previous year.

49 The validity of any assessment shall not be affected by reason that any of the provisions of this Act have not been complied with; and if in any case any Assessment Roll or anything in connection therewith is not completed within the time prescribed, the Governor in Council may, if he thinks fit, extend the time for completing the same.

50 Where from any cause any Assessment Rolls shall not be made in any year, the Assessment Roll in force for the preceding year shall, subject to such insertions, additions, alterations, or amendments as are mentioned in this Act, be deemed to be and shall be the Assessment Roll, and shall remain and continue in force for such first-mentioned year, and all Taxes and Rates may be lawfully made and levied upon the capital value or annual value of the property within the District as shown by such Roll.

Regulations.

51 The Governor in Council may from time to time frame Regulations for the following purposes, or any of them; that is to say :—

- i. Prescribing the forms of the Returns to be furnished to the Assessors under this Act, and the contents thereof, as prescribed in Section Nine of this Act, and the time and mode of furnishing the same.
- ii. For carrying out the objects of this Act in respect to all matters in this Act in connection with which the word "prescribed" occurs in any Section thereof, and generally for carrying out all matters of detail in connection with this Act.

And may by such Regulations appoint such penalties as he deems necessary for enforcing compliance with such Regulations; but no such penalty shall exceed the sum of Ten Pounds.

All such Regulations shall be published in the *Gazette*, and thereupon shall have the force of law and be deemed to be part of this Act, and they shall be laid before both Houses of Parliament as soon as may be after the making thereof.

Service of notices.

52 All notices by this Act required to be given by the Assessors or any officer under this Act to the owner or occupier of any property or any other person may, except as otherwise provided, be served personally upon such owner, occupier, or person, or left with some inmate of his place of abode, or by forwarding the same by post addressed to the usual or last known place of abode of such person.

Notices may be in
writing or in
print.

53 Every notice, demand, or like document given by or on behalf of any Assessor under this Act may be in writing or in print, or partly in writing and partly in print, and shall be sufficiently authenticated if the name of any Assessor or officer by whom the same is given shall be printed or written thereon.

Provisions as to
the Official Roll.

54—(1.) Every Assessment Roll shall, subject to the provisions of this Act, continue in force until the First day of *June* in the year following its preparation.

Time for certify-
ing Roll.

(2.) Every Local Authority hereby empowered to make an Assessment Roll shall, before the First day of *June* in every year, cause a copy of the then last-prepared Roll as published in the *Gazette* (bound in a book interleaved with blank sheets) to be produced at a meeting of such Authority, when the same shall be signed by the Chairman

*For Regulations see
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presiding as the Official Roll of the District as from the said First day of *June*. A.D. 1898.

(3.) Whenever any insertion, addition, or alteration is made in such Roll under the provisions hereinbefore contained, the same shall be entered on the Official Roll and initialed by the Chairman of the Local Authority making the same. Alteration to be entered on Official Roll.

(4.) Upon the hearing of any appeal the Official Roll shall be produced to the Court, and the Registrar shall certify the determination of the Court in respect to any item in such Assessment Roll which may have been the subject of an appeal. Official Roll to be produced to Appeal Court.

Provided that every such insertion as aforesaid may be made in the same line as the original item or as near thereto as possible, or may be made opposite to it on the blank interleaved sheet, where it shall be numbered to correspond with such original item.

Nothing in this Section shall be construed to prevent a Local Authority from fixing an earlier date in any year than the First day of *June* for the completion of its Official Roll, provided that such Local Authority forthwith publishes a Notice in the *Gazette*, under the hand of its Chairman, of the date so fixed, and that the Roll then completed will continue to be the Official Roll of the District of such Local Authority until some day named in the said Notice, not being later than the First day of *June* in the next following year. Local Authority may vary date of Official Roll upon giving due notice.

55 The Official Roll shall be deposited in the District at such places as may be prescribed, and the same shall be open to inspection by any person between the hours of Ten o'clock in the forenoon and Three o'clock in the afternoon on every day except *Sundays*, *Saturdays*, and public holidays, and a true copy of such Roll shall be forwarded by the Town Clerk, or Council Clerk, or Clerk of Petty Sessions for the District, as the case may be, to the Commissioner of Taxes at *Hobart*, or the Collector of Land Tax at *Launceston*. Deposit of Assessment Rolls.

56 The production of any Assessment Roll, or of any document under the hand of any Assessors purporting to be a copy of or extract from any Assessment Roll, shall be conclusive evidence of the making of the assessment, and, except in the case of proceedings in appeal against the assessment, when the same shall be *prima facie* evidence only, shall be conclusive evidence that the amount and all the particulars of such assessment appearing in such Roll or document are absolutely correct; and in all questions and proceedings under any law now or hereafter to be in force relating to any Tax or Rate, and in all other proceedings whatsoever, it shall be sufficient to refer to an entry in the Assessment Roll in force for the time being under this Act for any District, and such entry shall be received as conclusive evidence that the value of the property specified therein is at the date of the reference, and has been from the commencement of the period to which such Assessment Roll applies, of the amount therein set forth; and such entry may be proved by an extract from the Assessment Roll purporting to be signed by any Assessor. Evidence.

57 If any person shall obstruct any Assessor or other officer acting in the discharge of his duties under this Act, or shall refuse or neglect to answer any lawful question put by any such Assessor or officer relating to any land belonging to or occupied by such person, or shall give any false or evasive answer, he shall be liable to a penalty not exceeding Ten Pounds. Penalty for obstructing officers, &c.

Assessment.

A.D. 1898.

Recovery of penalties.

19 Vict. No. 8.

19 Vict. No. 10.

Appropriation of penalties.

Action against officers, &c.

58 All offences against this Act, or any Regulation, and all penalties imposed by this Act, or by any Regulation, shall, where no other mode of proceeding is provided, be heard, determined, and recovered in a summary way by and before any Two Justices of the Peace, in the mode prescribed by *The Magistrates Summary Procedure Act*; and any person convicted of any offence against this Act, or any Regulation, may appeal against the conviction in the mode prescribed by *The Appeals Regulation Act*.

59 All penalties imposed under this Act, or any Regulation made hereunder, shall be paid into and form part of the Consolidated Revenue Fund of *Tasmania*.

60 Unless otherwise expressly provided, no action shall lie against any Assessor or other officer or person for anything done in pursuance of this Act, unless notice in writing of such action is given to the defendant at least One month before the commencement of the action, and such action is commenced within Three months after the cause of action has accrued; and in any action against any officer or person for anything done in pursuance of this Act or in the execution of the powers or authorities conferred thereby or by the Regulations, the defendant in such action may plead the general issue and give this Act and the special matter in evidence at the trial.

Assessment.

SCHEDULE.

A.D. 1898.

(1.)

<i>Date of Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
21 Vict. No. 19. ✓	<i>The Property Valuation Act.</i>	The whole Act.
32 Vict. No. 17. ✓	<i>The Property Valuation Act, No. 2.</i>	The whole Act.
34 Vict. No. 9. ✓	"The Property Valuation Act, No. 3."	The whole Act.
59 Vict. No. 22. ✓	"The Property Valuation Act, No. 4."	The whole Act.
29 Vict. No. 8. ✓	<i>The Rural Municipalities Act, 1865.</i>	Sections 102 to 118 both inclusive.
51 Vict. No. 20. ✓	"The Assessment Act, 1887."	The whole Act.
52 Vict. No. 53. ✓	"The Assessment Appeals Act, 1889."	The whole Act.
53 Vict. No. 19. ✓	"The Land Tax Amendment Act, 1889."	Sections 2, 3, 5, 6, 7, 9, and 10.
54 Vict. No. 24. ✓	"The Land Tax Amendment Act, 1890."	Section 3.
56 Vict. No. 7. ✓	"The Land Tax Amendment Act, 1892."	Sections 4 and 5.
57 Vict. No. 11. ✓	"The Hobart Corporation Act, 1893."	Sections 85 to 102 both inclusive.
58 Vict. No. 30. ✓	"The Launceston Corporation Act, 1894."	Sections 97 to 114 both inclusive.
60 Vict. No. 31. ✓	"The Town Boards Act, 1896."	Sections 89 to 105, both inclusive.

(2.)

ASSESSMENT ROLL FOR THE DISTRICT OF

No.	Description or Name of Property.	Situation of the Property.	Name and Residence of the Owner of the Property.	Name and Residence of the Occupier of the Property.	Area of the Property.	Capital Value.	Annual Value.
1	Farm called <i>New-lands</i> , [or part of the Property called <i>New-lands</i> .]	Near <i>Longford</i>	<i>William Moore</i> , No. 12, <i>Elizabeth-street</i> , <i>Launceston</i>	<i>John Rawlings</i> , on property	ACRES. 1000	£ 4500	£ 135
2	Sheep-run	Ditto	<i>James Reid</i> , No. 22, <i>Davey-street</i> , <i>Longford</i>	Said <i>James Reid</i>	3000	3750	150
3	Ditto	Ditto	The Queen	Ditto	1000	500	20
4	House, garden, and grounds	<i>Byron-street</i> , <i>Longford</i>	<i>William Hooper</i> , on property	Said <i>William Hooper</i>	under 1	1125	£56 10s.
5	House and shop	No. 20, <i>Davey-street</i> , <i>Longford</i>	<i>Thomas Wright</i> , <i>Longford</i>	<i>Robert Lambert</i> , on property	ditto	1500	75
6	Shop and store	<i>Longford</i>	<i>William Burman</i> , No. 13, <i>Brisbane-street</i> , <i>Launceston</i>	Empty	ditto	2000	60
7	Cottage	Ditto	<i>James Wilson</i>	<i>Thomas Dennis</i>	ditto	250	15

WILLIAM GRABAME,
GOVERNMENT PRINTER, TASMANIA.

