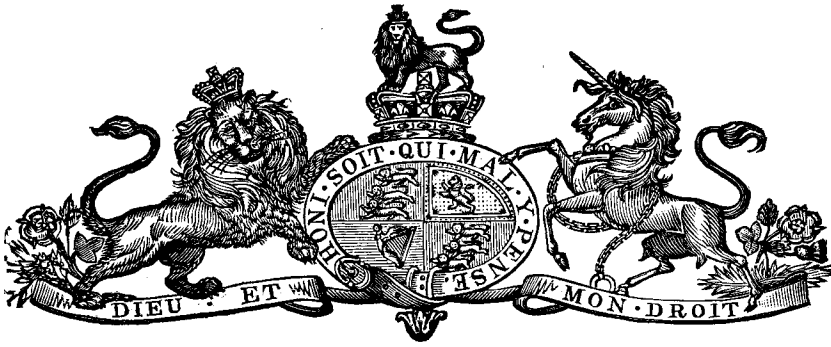


T A S M A N I A.

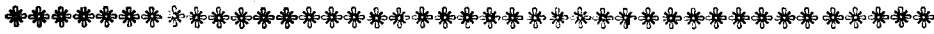


1889.

ANNO QUINQUAGESIMO-SECUNDO

VICTORIÆ REGINÆ,

No. 53.



AN ACT to make better provision for the hearing and determination of Appeals against Assessments made under "The Assessment Act, 1887." A.D. 1889.

[4 February, 1889.]

WHEREAS it is expedient to make better provision for the hearing and determination of Appeals against Assessments made under "The Assessment Act, 1887:" PREAMBLE. 51 Vict. No. 20.

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:—

1 This Act may be cited for all purposes as "The Assessment Appeals Act, 1889." Short title.

2 In this Act, unless the context otherwise determines— Interpretation.

"Court" shall mean and include any Court empowered to hear and determine appeals against Assessments made under "The Assessment Act, 1887":

"Assessor" shall mean any Assessor appointed under "The Assessment Act, 1887," and shall include the Chief Assessor:

"Assessment Book" shall mean any Assessment Book made under the provisions of "The Assessment Act, 1887."

*Assessment Appeals.*

A.D. 1889.

Repeal.

**3** Sections Twenty-two to Thirty-two, both inclusive, of "The Assessment Act, 1887," are hereby repealed, but such repeal shall not affect any act, deed, or thing heretofore duly done thereunder.

Courts appointed under 51 Vict. No. 20 to be continued.

**4** All sittings of the Supreme Court already appointed by the Governor in Council under "The Assessment Act, 1887," to be held for hearing and determining appeals made under that Act, shall be deemed to have been appointed under this Act.

Notices of appeal under 51 Vict. No. 20 to be continued.

**5** All notices of appeal against any assessment made under "The Assessment Act, 1887," duly filed with the Registrar as directed by that Act, shall be deemed to have been filed under this Act.

Appointment of Chief Assessor.

**6** The Commissioner of Taxes appointed from time to time under "The Land Tax Act, 1888," is hereby appointed Chief Assessor for the purposes of this Act, and of "The Assessment Act, 1887."

Mode of appeal.

**7** All appeals against any assessment made under "The Assessment Act, 1887," shall be heard and determined by the Supreme Court in the manner hereinafter mentioned.

Sittings of the Court to hear appeals.

**8** 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 Small Debts Act, 1887," 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.

Notice of appeal to be filed with Registrar.

**9** 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 Small Debts Act, 1887," but no fees or charges shall be payable on the filing of any such notice.

Notice of appeal to be served on Chief Assessor.

**10** 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 cause one copy of such notice to be served on the Chief Assessor forthwith; and, 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 Small Debts Act" and the Rules of Practice made under that Act, so far as they are applicable, but the Assessors shall not be required to enter any notice of defence or answer of any kind to any such notice of appeal.

Judge to decide questions of law and fact.

**11** 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

*Assessment Appeals.*

entry or particular of assessment contained in any Assessment Book, he shall cause such entry or particular of assessment to be altered in accordance with his decision, and shall initial every such alteration. A.D. 1889.

**12** 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. Registrar shall keep a record of proceedings.

**13** 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. Costs of appeal.

**14** 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 Small Debts Act" relating to Execution. How costs recoverable from Appellant.

**15** 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. How costs recoverable from Assessor.

**16** At the hearing of any such appeal as aforesaid the Assessment Book, or a copy of so much thereof as relates to the assessment appealed against, certified under the hand of any Assessor, shall be produced by or on behalf of the Assessor, and shall be received as evidence of the matters therein stated. Assessment Book evidence at hearing of appeal.

**17** 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. Adjournment of Court or hearing of appeal.

