

# THE ANNUAL VALUES ASSESSMENT ACT, 1911.

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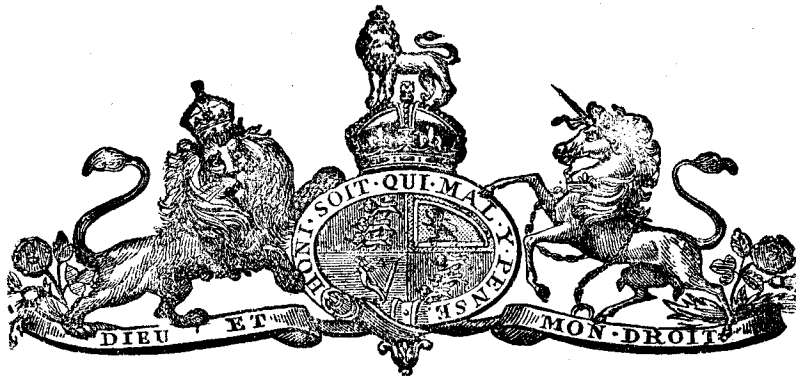
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TASMANIA



1911.

ANNO SECUNDO

GEORGII V. REGIS.

No. 61.



AN ACT to consolidate and amend the Law relating to the Assessment of the Annual Value of Real Property in Tasmania.

A.D. 1911.

[12 January, 1912.]

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:—

1—(1) This Act may be cited for all purposes as “The Annual Values Assessment Act, 1911.” Short title.

(2) This Act shall be incorporated with and read as one with the following Acts:—

Incorporation with 6 Ed. VII. No. 30, 57 Vict. No. 11, and 58 Vict. No. 30.

- “The Local Government Act, 1906.”
- “The Hobart Corporation Act, 1893.”
- “The Launceston Corporation Act, 1894.”

2 This Act shall be divided into Six parts, as follow:—

Division of Act.

- Part I.—Preliminary.
- Part II.—Assessment of Annual Value.
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**PART I.****PRELIMINARY.**

Repeal.

**3** The Acts set forth in the Schedule hereto are hereby repealed.Existing assess-  
ment rolls  
continued.Cf. 64 Vict. No. 4,  
s. 54 (1900).**4** All assessment rolls in force at the commencement of this Act made under any Act hereby repealed shall be deemed to have been made under this Act, and any assessment rolls in course of preparation or not completed and signed as official rolls at the commencement of this Act under the provisions of any Act hereby repealed may be completed under this Act; and this Act shall apply to all such rolls accordingly.Reference to  
rolls, &c., made  
under repealed  
enactments.*Ib.*, s. 55 (1900).**5** Where, in any Act any reference is made to any assessment book or assessment roll heretofore made under the provisions of any of the Acts hereby repealed, or under the provisions of any enactment repealed by "The Assessment Act, 1900," such reference shall, unless the contrary intention appears, be deemed to refer to any assessment roll made under the provisions of this Act and in force for the time being.

Interpretation.

"Annual value."

*Ib.*, s. 4 (1900).**6** In this Act, unless inconsistent with the context—

"Annual value" of any property means 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 where any property is occupied by the owner thereof, the annual value shall be the annual rental that could be reasonably demanded for the use and occupation of such property if let to a tenant liable to pay the annual rates and taxes (other than the land tax) payable in respect thereof;

Provided also that the "annual value" of any property which is *bona 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 inclusive of the value of any gold, silver, or

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- other mineral or metal extracted or which may be reasonably expected to be extracted therefrom ; A.D. 1911.
- Provided also that no ratable property shall be computed as of an annual value of less than Three Pounds per centum upon the capital value of the fee simple thereof ; and where the capital value of any such property is shewn by any valuation roll for the time being in force under "The Land Valuation Act, 1909," such capital value valuation shall be used for the purposes of this proviso :
- "Chairman" means the mayor for the time being of a city, or the warden for the time being of a municipality, as the case may be, and includes an acting-mayor or acting-warden : "Chairman."
- "Clerk" means the person appointed or acting as town clerk for the municipal council of a city, or council clerk for the municipal council of a municipality, as the case may be : "Clerk."
- "Council" means the municipal council for a city or municipality, as the case may be : "Council."
- "District" means— "District."
- i. Every city ;
  - ii. Every municipality :
- "Notice" means any notice written or printed, or partly written and partly printed : "Notice."
- "Oath" includes affirmation : "Oath."
- "Owner" in respect of 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 entitled to receive, the rents and profits thereof, whether as beneficial owner, trustee, mortgagee in possession, or otherwise ; and includes 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 : "Owner."
- "Prescribed" means prescribed by this Act or the regulations to be made under this Act, and where under this Act anything is required to be done in the "prescribed form," it shall be sufficient if the same is substantially in the form so prescribed or to the effect thereof : "Prescribed."
- "Property" includes lands and buildings : "Property."
- "Return" includes all returns, declarations, statements, and particular information which shall be prescribed to be furnished : "Return."
- "This Act" includes all regulations to be made under it : "This Act."
- "Treasurer" means the Treasurer of Tasmania for the time being : "Treasurer."
- "Valuer" means any valuer appointed under this Act. "Valuer."

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How notices to be published in district.

*Ib.*, s. 7 (1900).

**7** Where any notice or matter is required to be published in the district, it shall be affixed on or near the door of the clerk's office and of every courthouse in the district.

**PART II.****ASSESSMENT OF ANNUAL VALUE.**

Assessment of annual values to be made annually.  
*Ib.*, s. 7 (1900).  
Cf. 29 Vict. No. 8 (R.M. Act), s. 102.

**8**—(1) The council of every district shall, on or before the First day of October in every year, by a just and equitable assessment, cause an assessment to be made of the annual value of all property within its district, for the purpose of preparing the assessment roll of the district for the following year as hereinafter mentioned.

(2) 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.

Value at which tramways may be assessed.  
*Ib.*, s. 21 (1900).

(3) The annual value of any public tramway, or portion of any public tramway, upon any street or road within the district may be assessed at a sum not exceeding One hundred Pounds per mile, exclusive of the value of the buildings used or occupied therewith.

Council may itself assess or appoint valuers.  
*Ib.*, s. 11 (1900).  
R.M.A., s. 104.

**9**—(1) The council may itself make the assessment, or may appoint a competent valuer or valuers for the purpose, who shall without delay ascertain and assess the annual value of each property within the district, and make up and return to the council all such assessments in the manner and form prescribed by this Act.

Assessments so returned may be adopted by council with or without alteration.

(2) The assessment so returned may be adopted by the council, with or without alteration, and when adopted shall be the assessment of the council, subject to appeal and alteration as provided by this Act.

(3) A valuer may be appointed for the district or a part thereof, and shall be removable by the council at pleasure.

Appointments to be gazetted.  
*Ib.*, s. 10 (1900).

**10** The appointment of every valuer under this Act shall be forthwith gazetted, and the production of a copy of or extract from the "Gazette" shall be *prima facie* evidence of the appointment contained therein.

Declaration of fidelity and secrecy.  
R.M.A., s. 104.

**11**—(1) Every valuer under this Act shall, before acting in the execution of his office, make and subscribe before a justice a solemn declaration to make the valuation truly, fairly, and impartially according to the best of his judgment. A minute shall be made by the clerk in the book of proceedings of the council of the making and subscribing of the declaration and of the date thereof.

(2) Every person who wilfully acts in contravention of the true intent of such declaration shall be liable, on conviction, to imprisonment for any term not exceeding Six months.

(3) If any valuer acts in the execution of his office before he has made the said declaration, he shall be liable, on summary conviction, to a penalty not exceeding Twenty Pounds.

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**12**—(1) Upon any such assessment being made the council shall cause a notice thereof, containing—

(a) The list of assessments and particulars stated in Subsection (2) in respect of each property assessed under Section Eight of this Act: or

(b) A list of such assessments as shall be additional or new or shall have been altered since the signing of the last roll pursuant to Section Fourteen of this Act—

to be published Once in the “Gazette” and in the district for a period of not less than Thirty days; and such notice shall contain an intimation to the effect that any person who considers himself aggrieved by any assessment or particulars may, within Thirty days of the date of such notice, appeal against the same in the manner provided by this Act.

In every such notice shall be stated also the registrar with whom the notice of appeal shall be filed.

(2) Every such notice as aforesaid shall contain the following particulars in respect of each property assessed:—

- i. The consecutive number thereof:
- ii. The description or name thereof:
- iii. The situation thereof:
- iv. The name and residence of the occupier thereof:
- v. The name and residence of the owner thereof:
- vi. The area thereof when not less than One acre:
- vii. The annual value thereof.

(3) The “Gazette” containing any such notice of assessment shall, by the production thereof alone, and without any proof, be received at the court of appeal as *prima facie* evidence of the facts in such notice mentioned.

**13** If at the time of making any assessment under this Act any property is unoccupied, or the name of the owner of any property is unknown to the council, such property shall nevertheless be included in the notice of assessment, and shall be described in the column appropriated to the name of the occupier as being “unoccupied,” or the owner of such property shall be described by the designation of “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 to the council, the name of such occupier or owner, as the case may be, shall be inserted in the assessment roll.

**14**—(1) Every council hereby empowered to make an assessment shall, as soon as practicable after the holding of any court of appeal required in respect of any appeals from such assessment, and not later than the Thirty-first day of December in every year, cause a copy of the last prepared list of the assessments (bound in a book interleaved with blank sheets), and duly corrected in accordance with the decisions of the said court, to be produced at a meeting of the council, when the same shall be signed by the chairman and clerk, and shall be and be called the assessment roll of the district for the following year.

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Notice of assessment to be published.

Cf. s. 13 (1900).  
R.M.A., ss. 102 and 106.“Gazette” containing notice of assessment to be evidence.  
*Ib.*, s. 13 (1900).  
R.M.A., s. 114.How unoccupied property to be described in roll.  
*Ib.*, s. 23 (1900).  
R.M.A., s. 107.Roll to be passed and certified annually before 31st December after appeal court is held.  
*Ib.*, s. 62 (1900).  
R.M.A., s. 108.

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*Ib.*, s. 63 (1900).

If assessment roll not completed, rates, &c., may be levied on the roll of previous year.  
Cf. 48 Vict. No. 27, s. 9.  
*Ib.*, s. 58 (1900).

Every such roll shall, subject to the provisions of this Act, continue in force until a new assessment roll has been made for the district.

(2) Every municipal elector shall have access to the assessment roll at all reasonable times during office hours, and shall be permitted to inspect the same without fee or reward.

**15**—(1) Where from any cause the assessment roll for any district to be made under this Act shall not be made in respect of any year, the assessment roll in force in the district for the preceding year shall, subject to such amendments as are authorised by this Act to be made therein, be deemed to be and shall be the assessment roll in force in such district, and shall remain and continue in force for such first-mentioned year; and taxes and rates may be lawfully made and levied upon the annual value of the property within the district as shown by such roll.

(2) Any person who considers himself aggrieved by any assessment or particulars contained in the assessment roll so continued in force may appeal under this Act against the same.

Provided the notice of appeal is filed—

- i. Within Sixty days after the Thirty-first day of December then immediately preceding: or
- ii. Within Fourteen days after receipt of the demand for the rate or tax, if a rate or tax is so made or levied before the expiration of such period of Sixty days.

(3) The taxes or rates so demanded shall not be payable by the appellant so lodging such appeal until the appeal shall have been heard and determined, when the appellant shall be liable for all taxes and rates calculated upon the annual value fixed by the court.

Effect of alteration of boundaries of district as to assessment.

2 Ed. VII. No. 19, s. 11, s.s. (4), (Q.).

**16** When, in consequence of the alteration of the boundaries of a district, a portion which forms part of one district becomes a new district or portion of another district, then the assessment (if any) last in force of the property in the portion so affected shall continue to be in force until a fresh assessment thereof has been made by the council of the new district or the district in which such portion is included.

**PART III.****POWERS OF VALUERS AND OTHERS.**

Valuer, &c., may call for return of value and other particulars.

*Ib.*, s. 27 (1900).

**17** It shall be lawful for any valuer, chairman, or clerk, by notice to be given under his hand, to require any person, being an owner or occupier of property within the district, to furnish—

- i. A return of all or any of the particulars respecting such property required by such valuer, chairman, or clerk to





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enable him to ascertain and assess such property under A.D. 1911.  
this Act :

- ii. Such further or fuller returns as he thinks necessary for the purposes of this Act.

**18** Every person required to furnish any such return as aforesaid shall prepare and deliver or transmit to the person requiring the return, on or before the day appointed in such notice, such return, in such form and containing such information and particulars as may be required. Persons to furnish returns and declare to truth thereof. *Ib.*, s. 28 (1900).

Any such return may be posted to the person requiring the same at such address as may be mentioned in the notice or prescribed. Returns may be forwarded by post. *Ib.*, s. 29 (1900).

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.

**19**—(1) Any person who wilfully fails or neglects to furnish any return within the prescribed time shall be guilty of an offence against this Act. Offences. *Ib.*, s. 30 (1900).

Penalty : Five Pounds.

(2) Any person who—

- i. Knowingly and wilfully makes or delivers any return which is false in any particular, or makes any false answer for the purpose of evading assessment : or
- ii. By any wilful act, default, or neglect, or by any fraud, art, or contrivance whatsoever, evades or attempts to evade assessment—

shall be guilty of an offence against this Act.

Penalty : Not less than Two Pounds and not more than Ten Pounds.

**20** In the preparation of any such assessment as aforesaid, the council or valuers may, if they think proper, use or adopt so much of any assessment 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. Power to use other assessments. *Ib.*, s. 31 (1900).

**21** In making any assessment under this Act the chairman or valuer may require the assistance of any collector of 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 him, when, where, and as often as he thinks 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 the district, and to be examined on 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. Assistance of collectors of rates, &c., may be required. *Ib.*, s. 33 (1900).

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Powers of  
valuers, &c., and  
duties of owners  
and occupiers.  
Cf. 64 Vict. No.  
17, s. 26 (N.Z.).  
64 Vict. No. 4,  
s. 34 (Tas.).

**22** Any valuer, chairman, or clerk may at all times during the day enter on any land, or after Twenty-four hours' notice into any building, for the purpose of making an assessment of the same, without being liable to any legal proceedings on account thereof; and the owner, occupier, manager, or any person in charge thereof shall answer any questions put to him by any such officer, and generally afford all necessary information to enable a correct valuation to be made.

Occupier refusing  
to give the name  
of owner or  
occupier liable  
to a penalty.

**23** If the person in occupation or charge of any land, or any owner or agent, when requested by any valuer, chairman, or clerk—

- i. Refuses to disclose the name of the owner or occupier of such land, or of the person entitled to receive the rents and profits thereof: or
- ii. Wilfully misstates the same: or
- iii. Neglects or refuses to give any information in his possession which is lawfully required by the valuer, chairman, or clerk for the purposes of this Act—

he shall be guilty of an offence against this Act.

Penalty: Twenty Pounds.

Valuers if  
dissatisfied may  
make enquiry  
and summon  
witnesses.  
*Ib.*, s. 35 (1900).

**24** If any valuer, chairman, or clerk is dissatisfied with any return furnished by any person, 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 him 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 him.

Party summoned  
to attend.  
*Ib.*, s. 36 (1900).

**25** 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.

Valuers, &c.,  
may examine  
upon oath.  
*Ib.*, s. 37 (1900).

**26** Any valuer, chairman, or clerk may examine upon oath all persons who appear to give evidence before him, and may administer the oath necessary for that purpose.

## PART IV.

## APPEAL.

Council may  
allow appeals.

**27** The council shall consider the appeals, and may make such inquiries thereon or relating thereto as it thinks fit, and if it thinks that any appeal ought to be allowed, or that any person has a well-founded

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ground of complaint, the council may alter or amend the assessment accordingly. A.D. 1911.

**28** The Governor may, by notice in the "Gazette," declare that any commissioner appointed to hold a court of requests under "The Local Courts Act, 1896," shall be a court of appeal for the purposes of this Act; and thereupon every court of appeal constituted as aforesaid shall have jurisdiction, within such limits and in such cases as the Governor may define in the said notice, to hear and determine, subject to the provisions of this Act, appeals made under this Act. Court of appeal.

**29** It shall be lawful for any person affected by any assessment, or by any amendment made under Section Forty-six, or the attorney or agent of any such person, to appeal from any such assessment or amendment to the court of appeal in the manner hereinafter mentioned, on the ground— Grounds of appeal.  
Cf. R.M. Act, 115.

- i. That any property occupied by or belonging to such person is overvalued: or
- ii. That he is erroneously stated in the assessment or amendment to be the owner or occupier of any property: or
- iii. That the property of some other person is undervalued or is omitted altogether from the assessment: or
- iv. Of any other inequality or unfairness of the assessment or amendment as respects the property of the person appealing.

**30** The chairman of the council shall cause to be published Twice, at least Fourteen 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 pursuant to Section Twelve of this Act; and every such notification shall contain a reference to the "Gazette" in which the notice containing the list of assessments of the district was published, and shall also state a place in the district at which such list may be inspected. Notice as to date of appeal to be published in newspapers.  
*Ib.*, s. 42 (1900).

**31** All appeals under this Act which have not been allowed by the council shall be heard and determined by the appeal court in the manner hereinafter mentioned. Mode of appeal.  
*Ib.*, s. 43 (1900).

**32** Every appeal under this Act shall be commenced by a written notice of appeal in the form prescribed. Notice of appeal to be filed with registrar.  
*Ib.*, s. 44 (1900).

Every notice of appeal shall be—

- i. Signed by the appellant or his attorney or agent: and
- ii. Filed with the proper registrar in the same manner as plaints are filed under "The Local Courts Act, 1896."

No fees or charges shall be payable for filing any such notice.

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Times within  
which appeals to  
be made.

**33** No appeal shall be entertained by the court of appeal unless such notice of appeal as aforesaid, specifying the grounds of appeal is so filed—

- I. Within Thirty days after the date of the notice of assessment mentioned in Section Twelve, in the case of an appeal from any assessment or particulars contained in or gazetted with such notice :
- II. Within Fourteen days after the receipt of a notice of the amendment, in the case of an amendment made under Section Forty-six, or if no notice of the amendment has been given, then within Fourteen days after the receipt of a demand for a rate or tax pursuant to the amendment :
- III. Within the time limited by Section Fifteen, in the case of an appeal relating to an assessment roll continued in force by virtue of that section.

Sittings of the  
appeal court to  
hear appeals.

*Ib.*, s. 45 (1900).  
Cf. R.M.A., s.  
113.

**34** Sittings of the appeal court shall be held at such times and places as the Governor may from time to time appoint.

Every person acting as registrar or bailiff of any court held under "The Local Courts Act, 1896," at any place which the Governor shall appoint as a place for holding sittings of the appeal court shall be deemed to have been duly appointed and shall perform the duties of the registrar or bailiff of the appeal court.

Commissioner to  
have power of  
judge of Supreme  
Court.

**35** The commissioner constituting the appeal court shall, in respect of the examination of witnesses, their expenses, the production of papers and documents, and committing witnesses for contempt of court, have all the powers and authorities conferred by "The Local Courts Act, 1896," upon a judge of the Supreme Court, and may make such order as to costs as he thinks proper; and every such order shall be final.

Notice of appeal  
to be served on  
clerk.

*Ib.*, s. 46 (1900).

**36** Every such notice of appeal filed as aforesaid shall be accompanied by One copy thereof, and the registrar shall endorse upon such notice of appeal, and on the copy thereof, the date on which the same was filed, and shall affix his signature to such endorsement, and shall forthwith cause the said copy to be served upon the clerk of the district, who shall without delay bring the same under the notice of the chairman.

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.

List of appeals to  
be made and  
placed before  
court.

**37** The clerk of the council shall prepare and, upon the opening of the court of appeal, lay before the court a list of all appeals to be heard and determined.

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**38**—(1) The appeal court shall have full power to hear and determine all appeals under this Act, and shall have power to alter assessments or to confirm the same, and also to correct any mistake and supply any omission which is proved to the court to have been made in any assessment.

The decision of the court shall be final, and the onus of proof shall rest with the appellant.

(2) The commissioner before whom any appeal shall be heard shall decide all questions of law and fact arising at the hearing, including any question as to liability to be rated.

In every case in which the decision of the commissioner is contrary to any entry or particular of assessment contained in the list of assessments or roll, as the case may be, he shall cause such entry or particular of assessment to be altered in accordance with his decision, and shall initial every such alteration.

**39** Upon the hearing of any appeal the list of assessments or roll, as the case may be, shall be produced to the court, and the registrar shall certify the determination of the court in respect to any item in such list or roll which may have been the subject of an appeal.

**40** The registrar of any appeal court held under this Act shall keep a record-book of all the proceedings of the court.

Any entry in the said book, or a copy of such entry 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 entry, and of the proceeding referred to by any such entry, and of the regularity of such proceeding, without any further proof.

**41** The court may, at its discretion, refuse to award any costs to either the chairman of the council or appellant, or may order either the chairman 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 the court seem just.

The court shall, upon determining the appeal, fix in a summary way the amount of the costs (if any) to be paid.

**42** Costs ordered against the appellant shall be recoverable by execution against the lands, goods, and chattels of the appellant, in accordance with the provisions of "The Local Courts Act, 1896."

**43** Costs ordered against the chairman of a council shall be a debt due by the council, and shall be payable out of the municipal fund.

**44** The court or the commissioner thereof may from time to time adjourn the court, or the hearing of any appeal, as the court or commissioner may think fit.

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Commissioner to decide questions of law and fact.

*Ib.*, s. 47 (1900).

List or roll to be produced to appeal court.

*Ib.*, s. 62, s.s. (4), (1900).

Registrar shall keep a record of proceedings.

*Ib.*, s. 48 (1900).

Costs of appeal.

*Ib.*, s. 49 (1900).

How costs recoverable from appellant.

*Ib.*, s. 50 (1900).

How costs recoverable from council.

*Ib.*, s. 51 (1900).

Adjournment of court or hearing of appeal.

*Ib.*, s. 52 (1900).

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**PART V.****AMENDMENT OF ASSESSMENT ROLL.**

Provides for amendment of assessment roll in case of change of ownership or occupation.

*Ib.*, s. 38 (1900).  
Cf. R.M. Act, s. 109.

Provides for amending assessment roll in cases of omission, &c.

*Ib.*, s. 39 (1900).  
Cf. R.M. Act, s. 110.

Amendments of assessment roll to be valid if notice given, and no appeal against amendments.

*Ib.*, s. 40 (1900).  
Cf. R.M. Act, s. 111.

Error not to prevent correction of demand for tax.

**45** When and as often as any change takes place in the ownership or occupation of any assessed property, the chairman 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.

**46** If it at any time appears to the council—

- i. That the name of any person who ought to be included in the assessment roll has been omitted therefrom : or
- ii. 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
- iii. That any other alteration or addition is necessary in or to such assessment roll—

the council shall cause to be made all such amendments as the council deems necessary, including the insertion in the roll of any omitted property or newly erected building.

**47** Every amendment made pursuant to the immediately preceding section shall be valid and effectual to all intents and purposes :  
Provided—

- i. That the council shall cause notice thereof to be given to every person thereby affected, except in the case of any person who has left the State, or who cannot, upon reasonable search being made, be found :
- ii. That no tax or rate shall be payable by any such person who lodges an appeal in the manner provided by this Act—
  - (a) Within Fourteen days after the receipt of such notice ; or
  - (b) Within Fourteen days after receipt of any demand for any rate or tax, if the roll has been amended under the last preceding section, and no notice of the amendment given to such person—

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 amendment, calculated upon the annual value fixed by the court.

Any error discovered in a roll or assessment shall not prevent the correction of a demand for any tax or rate based upon such error, but the council to whom the tax or rate is payable may issue an

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amended demand based upon the correct value, and may recover the amount thereof as though the same had been originally demanded. A.D. 1911.

Provided that all the provisions of this Act as to amendments of rolls have first been duly complied with.

**48** All amendments shall be entered on the assessment roll and initialed forthwith by the chairman of the council. The amendment 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.

Amendments to be entered on roll and initialed by chairman.  
*Ib.*, s. 62, s.s. (3), and proviso to s.s. (4), (1900).

**PART VI.****MISCELLANEOUS.**

**49** 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 annual value of any property, the annual value of such property as appearing in any assessment roll in force for the time being under this Act shall be the annual value for the purposes of such rate or tax, and the same shall be made, imposed, levied, collected, and paid according to such annual value, anything in any Act to the contrary notwithstanding.

All rates and taxes to be collected upon roll made under this Act.  
*Ib.*, s. 53 (1900).

**50**—(1) The validity of any assessment shall not be affected by reason that any of the provisions of this Act have not been complied with.

Irregularity not to affect assessment.

(2) The Governor may, if he thinks fit, extend the time for making the assessment of the annual value of property within any district, or for completing, passing, and certifying any assessment roll.

Time prescribed may be extended.  
*Ib.*, s. 57 (1900).

(3) The provisions of this section shall extend and apply to any assessment or roll which at the commencement of this Act is in course of preparation, or is not then completed and signed as an official roll.

**51** The Governor may from time to time make regulations for the following purposes, or any of them; that is to say:—

Regulations.  
*Ib.*, s. 59 (1900).

- I. Prescribing the forms of the returns to be furnished to the valuers under this Act, and the contents thereof, and the time and mode of furnishing the same:
- II. Prescribing the mode in which any appeals against any assessment or any particulars in relation thereto may be settled by any council:
- III. 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.

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 Service of notices.  
*Ib.*, s. 60 (1900).

**52** All notices by this Act required or authorised to be given by any valuer, chairman, clerk, or other officer to any person may, except as otherwise provided, be served personally upon such person, 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.

Notices may be  
 in writing or in  
 print.  
*Ib.*, s. 61 (1900).

**53** Every notice, demand, or like document given by or on behalf of any valuer, chairman, clerk, or other officer 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 valuer, chairman, clerk, or officer by whom the same is given, shall be printed, stamped, or written thereon.

Evidence.  
*Ib.*, s. 64 (1900).

**54** The production of any assessment roll, or of any document under the hand of any valuer, chairman, or clerk purporting to be a copy of or extract from any assessment roll, shall—

- i. Be conclusive evidence of the due making of the annual value assessment: and
- ii. Be conclusive evidence that the amount and all the particulars of such annual value assessment appearing in such roll or document are correct; except in proceedings on appeal against the assessment, when it shall be *prima facie* evidence only.

In all questions and proceedings under any law now or hereafter to be in force relating to any tax or rate, 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 annual 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 valuer, chairman, or clerk, or by production of a copy of the assessment roll bearing the imprint of the Government Printer.

Penalty for  
 obstructing  
 officers, &c.  
*Ib.*, s. 65 (1900).

**55** Any person who obstructs or hinders any valuer, chairman, clerk or other officer acting in the discharge of his duties under this Act shall be liable to a penalty not exceeding Ten Pounds.

Recovery of  
 penalties.  
*Ib.*, s. 66 (1900).

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

19 Vict. No. 8.

19 Vict. No. 10.



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**57** All penalties imposed under this Act shall be paid into and form part of the municipal fund of the municipality wherein the penalties have been imposed.

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Appropriation of penalties.

*Ib.*, s. 67 (1900).

**58** No action shall lie against any valuer, chairman, clerk, 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.

Action against officers, &amp;c.

*Ib.*, s. 68 (1900).**SCHEDULE.**

<i>Date of Act.</i>	<i>Title of Act.</i>	<i>Extent of Repeal.</i>
64 Vict. No. 4	"The Assessment Act, 1900"	The whole Act
1 Geo. V. No. 49	"The Assessment Act, 1910"	The whole Act

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