

THE LAND VALUATION ACT, 1909.

ANALYSIS.

PART I.—PRELIMINARY.

1. Short title.
Division.
2. Interpretation.
“Capital value.”
“Improvements.”
“Owner.”
“Prescribed.”
“Return.”
“This Act.”
“Unimproved value.”
“Value of improvements.”

PART II.—ADMINISTRATION OF ACT.

3. Districts.
4. Chief Valuer.
5. Commissioner of Taxes to be Chief Valuer.
6. Governor may appoint officers.
Terms of appointment.
7. Where District Valuers to exercise functions.
8. Appointments to be gazetted.
9. Declaration of fidelity and secrecy.
10. Court of review.

PART III.—LAND VALUATION ROLLS.

11. Preparation of district roll and contents thereof.
12. Chief Valuer to cause district rolls to be prepared.
13. Valuations to be in lieu of those prescribed by “The Land Tax Act, 1905.”
14. Revision of rolls.
15. Provisions as to revision of rolls.
16. Alterations during currency of rolls.
Supplemental roll.
17. Owner may have new valuation.
18. Notice of valuation roll to be published.
Owner may object.
19. Notice of alterations, omissions, or new valuations to be given.
20. Copies of entries to be supplied.

PART IV.—OBJECTIONS, REVIEW, AND APPEAL.

21. Valuations good if not objected to.
22. Form of objections.
23. Chief Valuer may allow objections.

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24. Sittings of court of review.
Officers of court.
25. Objections to assessment heard by a court of review.
26. List of objections to be made.
27. Decision of court to be final, except as provided.
28. Court may examine on oath, and call for persons and papers.
29. Practice and procedure.
30. Costs of objection.
31. How costs recoverable from objector.
32. How costs recoverable from Chief Valuer.
33. Adjournment of court or hearing of objection.
34. Appeal from decision of court of review on points of law.
35. Notice of appeal.
Filing and service.
Security for costs.
Appeal to be by special case.
Case to be set down.
36. Depositions, &c., may be used upon hearing appeal.
37. When appeal deemed to be abandoned.
38. Order of Supreme Court final.
39. Costs of appeal.
40. Result of appeal to be communicated.
41. One judge to hear appeal.
42. Powers of court may be exercised by a judge in chambers.
43. Judges to make rules.
44. Valuation may be acted on while appeal pending, subject to adjustment.

PART V.—POWERS OF OFFICERS.

45. Return of value and other particulars may be called for.
46. Persons to furnish returns and declare to truth thereof.
47. Provisions and directions in furtherance of valuation.
Returns may be forwarded by post.
Further returns may be required.
48. Penalty for making false returns, &c.
49. In preparation of roll use may be made of assessments in force.
50. Power to inspect, &c.
51. Penalty for not permitting inspection.

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| <p>52. Assistance of collectors of rates, &c., may be required.</p> <p>53. Powers of valuers, and duties of owners and occupiers.</p> <p>54. Occupier refusing to give the name of owner liable to a penalty.</p> <p>55. Valuer, if dissatisfied, may make enquiry and summon witnesses.</p> <p>56. Party summoned to attend.</p> <p>57. Valuer may examine upon oath.</p> | <p>59. Notices may be in writing or in print.</p> <p>60. Service of notices.</p> <p>61. Notice to produce documents in court.</p> <p>62. How notices to be published in district.</p> <p>63. Evidence.</p> <p>64. Chief Valuer may appear in person or by solicitor or other officer.</p> <p>65. Time extended for doing acts.</p> <p>66. Irregularity not to affect valuation. Time prescribed may be extended.</p> |
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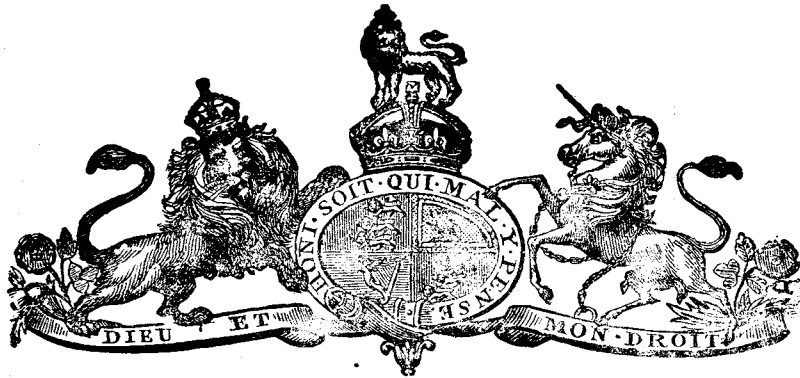
PART VI.—REGULATIONS.

58. Governor may make regulations.
- Duties.
 - Returns.
 - Rolls.
 - Supplying rolls, &c.
 - Practice and procedure.
 - Fees and recovery.
 - Where regulations contemplated.
 - Where insufficient provision.

PART VII.—SUPPLEMENTAL.

67. Penalty for obstructing officers, &c.
68. Affidavits may be sworn before a commissioner or justice.
69. Expenses of administration. Appropriation of fees.
70. Recovery of penalties.
71. Action against officers, &c.

TASMANIA.



1909.

ANNO NONO

EDWARDI VII. REGIS,

No. 7.



AN ACT to provide for the Government Valuation of Land. [18 October, 1909.] A.D. 1909.

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 This Act may for all purposes be cited as "The Land Valuation Act, 1909," and is divided into parts, as follows:— Short title. Division.

- Part I.—Preliminary.
Part II.—Administration of Act.
Part III.—Valuation Rolls.
Part IV.—Objections, Review, and Appeals.
Part V.—Powers of Officers.
Part VI.—Regulations.
Part VII.—Supplemental.

PART I. PRELIMINARY.

2 In this Act, unless the context otherwise requires— Interpretation. "Capital value" of any land means the sum which the fee simple of the land might be expected to realise at the time of valuation if offered for sale on such reasonable "Capital value."

Land Valuation.

A.D. 1909.

“Improvements.”
Cf. 64 Vict. No.
17, s. 2 (N.Z.).

terms and conditions as a *bona fide* seller might be expected to require :

“Improvements” on land means all work actually done or material used thereon by the expenditure of capital or labour by any owner or occupier of the land, nevertheless in so far only as—

i. The effect of such work or material used is to increase the value of the land ; and

ii. The benefit thereof is unexhausted at the time of valuation ;

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

“Owner.”

“Owner,” in respect of land, means the person for the time being in the actual receipt of or entitled to receive, or who, if the land 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 :

“Prescribed.”

“Prescribed” means prescribed by this Act or by 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 be substantially in the form so prescribed or to the like effect :

“Return.”

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

“This Act.”

“This Act” includes all regulations to be made under it :

“Unimproved

value.”

Ibid., s. 2 (N.Z.).

“Unimproved value” of any piece of land means the sum which, if no improvements existed on that particular piece of land, the fee simple thereof might be expected to realise at the time of valuation if offered for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to require :

“Value of improvements.”
Ibid., s. 2 (N.Z.).

“Value of improvements” means the sum by which the improvements upon an owner’s land increase its value.

PART II.

ADMINISTRATION OF ACT.

Districts.

Districts.
64 Vict. No. 4.

3 Each district for the time being in existence under and for the purposes of “The Assessment Act, 1900,” shall be a district for the purposes of this Act.

*Land Valuation.**Officers.*

A.D. 1909.

4 Subject to the provisions of this Act, the valuing of all landed property in this State for the purposes of this Act shall be under the control, direction, and management of an officer to be styled the Chief Valuer.

Chief Valuer.

5 The person who for the time being holds the office of Commissioner of Taxes under "The Land Tax Act, 1905," shall be deemed, without further appointment, to have been duly appointed Chief Valuer under this Act, and shall be subject to the provisions of any Act for the time being in force regulating the Public Service of *Tasmania*.

Commissioner of Taxes to be Chief Valuer.
5 Ed. VII. No. 4.

6—(1.) For the purposes of this Act the Governor may from time to time, upon the recommendation of the Chief Valuer, appoint such district valuers and other officers as are deemed necessary.

Governor may appoint officers:

(2.) The persons so appointed shall not, unless expressly so ordered by the Governor, be subject to the provisions of any Act for the time being in force regulating the Public Service of *Tasmania*, and unless subject to any such Act shall hold office during pleasure, and upon such terms as to salary and otherwise, and with such powers and duties, as the Governor thinks fit.

Terms of appointment.

(3.) The Governor may, if he thinks fit, by proclamation, apply the provisions of any such Act to any district valuer or officer appointed under this section.

7—(1.) The district valuers shall be persons of reputed knowledge of land values and improvements values, and shall exercise their functions in such districts as the Chief Valuer from time to time directs; and the fact of a district valuer exercising his functions in any district shall be sufficient evidence of his authority so to do.

Where district valuers to exercise functions.

(2.) All references to district valuers in this Act shall be deemed to include any officer appointed or employed to act in the making of any valuation.

8 The appointment of every person appointed or employed 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 gazetted.

9—(1.) Every person appointed or employed under this Act shall, before acting in the execution of his office, make and subscribe before a justice such declaration of fidelity and secrecy as may be prescribed.

Declaration of fidelity and secrecy.

(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 the person acts in the execution of his office before he has made the prescribed declaration, he shall be liable, on summary conviction, to a penalty not exceeding Twenty Pounds.

Land Valuation.

A.D. 1909.

Court of Review.

Court of review.

10 The Governor may, by notice in the *Gazette*, declare that—

- i. Any judge of the Supreme Court: or
- ii. Any commissioner appointed to hold a court of requests under "The Local Courts Act, 1896"—

shall be a court of review within the meaning of this Act; and thereupon every court of review 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, objections to valuations made under this Act.

PART III.

LAND VALUATION ROLLS.

Preparation of Roll.

Preparation of district roll and contents thereof.
Cf. 64 Vict. No. 17, s. 6 (N.Z.).

11—(1.) A district valuation roll of the land in the district shall be prepared as soon as conveniently may be for each district, and shall be in the prescribed form, and shall set forth in respect of each separate property the following particulars:—

- i. The consecutive number:
- ii. The description:
- iii. The situation:
- iv. The name and residence of the owner:
- v. The name and residence of the occupier:
- vi. The area, if not less than One acre:
- vii. The value of the improvements:
- viii. The unimproved value:
- ix. The capital value.

Ct. 7 Ed. VII.
No. 15, s. 43
(W.A.).

(2.) Where the name of an owner of any land cannot after reasonable enquiry be found, such land shall be entered in the valuation roll as belonging to "the owner."

Chief Valuer to cause district rolls to be prepared.

12 The Chief Valuer shall—

- i. As soon as conveniently may be, cause the district valuation rolls to be prepared: and
- ii. Cause the same to be thereafter revised or amended, as the case may be—

pursuant to the provisions of this Act.

Valuations to be in lieu of those prescribed by "The Land Tax Act, 1905."
§ Ed. VII. No. 4.

13 The valuations as to capital values for the time being appearing in all the district valuation rolls shall, if and when the Governor directs, be used for the assessment of duties of land tax and otherwise under "The Land Tax Act, 1905," in lieu of the valuations prescribed by that Act, the provisions whereof shall be read subject to this Act accordingly.

*Land Valuation.**Revision of Roll.*

A.D. 1909.

14—(1.) The district valuation rolls for any One or more districts, or for all the districts in the State, may be revised by the Chief Valuer as at such date or dates as the Governor from time to time directs.

Revision of rolls.
Cf. 3 Edw. VII.
No. 59, s. 2
(N.Z.).

(2.) Such revision may, in the case of each roll, relate either to all the properties on the roll or to any of them, as the Chief Valuer thinks fit.

Cf. 64 Vict. No.
17, s. 9, s.s. (2)
(N.Z.).

15 For the purposes of such revision the Chief Valuer shall amend the roll by making all such alterations as are necessary in order that the capital and unimproved values and value of improvements of all the properties to which the revision relates may be readjusted and corrected so as to represent the correct values as at the time of revision, and for that purpose he may make such fresh valuations as may be required.

Provisions as to
revision of rolls.
Ibid., s. 10
(N.Z.).

Alterations during Currency of Roll.

16—(1.) Irrespectively of the foregoing provisions for the revision of rolls, the Chief Valuer may, of his own motion, from time to time and at any time during the currency of a roll (meaning thereby the period elapsing between the date as at which a roll was prepared and the first revision thereof, or, as the case may be, between any one revision and the next), make all such additions, alterations, and amendments as are necessary in order to readjust and correct the valuations and entries and bring them up to date whenever they are found to be inaccurate or not up to date in consequence of—

Alterations
during currency
of rolls.
Ibid., s. 11 (N.Z.).

- i. Any improvements being added to or removed from the land :
- ii. Any change in the ownership or occupancy of the land :
- iii. Any amended valuation being made on the application of the owner under Section Seventeen of this Act :
- iv. Any land being omitted from the roll, or the name of the owner or the description or other particulars of the land being erroneously entered therein.

(2.) All additions, alterations, or amendments made in respect of a district valuation roll during its currency as aforesaid shall be placed from time to time upon a supplemental roll, which shall be in the form prescribed, and be prepared and printed as prescribed, and be deemed to be part of the roll to which it relates : Provided that the Commissioner may make such alterations or amendments of a minor kind in the main roll as he considers proper to be made therein.

Supplemental
roll.

17 Any person may, by notice in the prescribed form, and on payment of the prescribed fee, require the Chief Valuer to make a fresh valuation of such person's property ; and in such case the roll shall be amended pursuant to the result of such fresh valuation.

Owner may
have new
valuation.
60 Vict. No. 44,
s. 7, s.s. (5)
(N.Z.).

Land Valuation.

A.D. 1909.

Notice of Valuation Roll to be Published whenever Roll Prepared or Revised.—Objections.

Notice of valuation roll to be published.
Cf. 64 Vict. No. 4, s. 24.

- 18**—(1.) The Chief Valuer shall, as soon as conveniently may be—
- I. After a district valuation roll has been prepared : or
 - II. After any such roll or a part thereof has been revised pursuant to Section Fourteen of this Act—

cause the roll or part thereof, as the case may be, to be published *Once* in the *Gazette* and in the district for a period of not less than *Thirty* days, with a notice to the effect that any person whose name appears upon the roll or part thereof so published as aforesaid as owner, and who considers himself aggrieved by any valuation, may, within *Thirty* days after the date of such notice, object to the same in the manner provided by this Act; and in every such notice the Chief Valuer shall state the officer with whom the objection shall be lodged.

Owner may object.
Cf. 64 Vict. No. 4, s. 41 (Tas.).

(2.) Any person whose name so appears as owner upon the roll or part thereof so published in the *Gazette*, and who is affected by any valuation therein, may himself, or by his attorney or agent, within the said period of *Thirty* days after the date of the said notice, object to any such valuation in the manner prescribed, upon the ground that he is not the owner, or that the amount of the valuation is excessive or unfair.

Notice of alterations, omissions, or new valuations to be given.
Cf. 64 Vict. No. 17, s. 13 (N.Z.).

- 19**—(1.) The Chief Valuer shall give to each owner—
- I. Whose valuation has at any time been altered : or
 - II. Of land omitted from the roll : or
 - III. For whom a valuation has been made pursuant to Section Seventeen—

a notice of the alteration of the valuation or of the valuation in the prescribed form.

Provided that the omission to give such notice shall not invalidate any valuation.

(2.) Such owner or his attorney or agent may, in the prescribed manner, object to such alteration or valuation within such time as is fixed by the Chief Valuer in such notice.

Copies of entries to be supplied.
Ibid., s. 13 (N.Z.).

20 On application in the prescribed form, and on payment of the prescribed fee, the Chief Valuer shall, in the prescribed form, supply to any person a certified copy of any entry in a district valuation roll.

PART IV.

OBJECTIONS, REVIEW, AND APPEAL.

Objections.

Valuations good if not objected to.

21 If any person entitled to object to any valuation fails to do so, or fails to prove his objection, or withdraws his objection, the valuation that may be shown by the roll shall stand.

Land Valuation.

22 Every objection shall be in writing, under the hand of the objector or his agent, and shall be made in the prescribed form, and shall be delivered or posted to the Chief Valuer on or before the last day appointed for receiving objections.

A.D. 1909.

Form of objections.

23 The Chief Valuer shall consider the objections, and may make such inquiries thereon or relating thereto as he thinks fit, and if he thinks that any objection ought to be allowed, or that any person has a well-founded ground of complaint, he may alter or amend the valuation accordingly.

Chief Valuer may allow objections.

Review of Valuations and Assessments.

24—(1.) Sittings of each court of review for the purpose of hearing and determining objections shall be held at such times and places as the Governor may appoint, being not less than One in each year.

Sittings of court of review.

(2.) The Chief Valuer shall serve by post, not less than Fourteen days before the sitting of the court, on each person who shall have made an objection as aforesaid, notice of the time and place appointed by the Governor for the hearing of objections.

(3.) Every registrar or bailiff of a local court having jurisdiction at any place where the Governor appoints a court of review to be held shall be and act as registrar or bailiff, as the case may be, of and for the purposes of any court of review so appointed to be held.

Officers of court.

25 All objections under this Act which have not been allowed by the Chief Valuer shall be heard and determined in the manner hereinafter mentioned by a court of review.

Objections to assessment heard by a court of review.

26 The Chief Valuer shall—

- i. Before the day appointed for the review of the valuations, deliver or transmit the original objections to the registrar acting for the court of review appointed to hear and determine the same :
- ii. Prepare and, upon the opening of the court of review, lay before the court a list of all objections which are to be heard and determined.

List of objections to be made. Cf. *ibid.*, s. 16 (N.Z.).

The court shall enter all decisions given by it in the said list, and shall initial all such entries; and the Chief Valuer shall correct the roll from the said list accordingly.

27—(1.) A court of review shall be a court of record, and shall have full power of hearing and determining all objections in relation to valuations.

Decision of court to be final, except as provided.

(2.) Subject to the provisions of this part as to appeals on points of law, the decision of the court shall be final, and the onus of proof shall rest with the objector.

Ibid., s. 17 (N.Z.).

(3.) If, on the hearing of the objection, the court makes any alteration in a valuation of land, then it shall make all such consequential

Land Valuation.

A.D. 1909.

alterations as are necessary for the purpose of fixing the capital and unimproved values and the value of improvements.

Court may examine on oath, and call for persons and papers.

60 Vict. No. 48.
2 Ed. VII. No. 29,
s. 71 (Tas.).

28 Every court of review shall have all the powers and authorities conferred by "The Local Courts Act, 1896," upon the court or a judge under that Act respecting summoning and examining witnesses, compelling their attendance, and the answering of questions and the production of papers, and for all other purposes touching the hearing of matters before the court.

Practice and procedure.

29 Subject to the provisions of this Act and of any regulations thereunder all proceedings in connection with the hearing and determining of objections shall so far as practicable 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 notice of objection shall be required to be entered.

Costs of objection.

30 Any court of review may at its discretion refuse to award any costs to either party, or may order either the Chief Valuer or the objector to pay to the other party to any such objection 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 objection, fix in a summary way the amount of the costs (if any) to be paid.

How costs recoverable from objector.

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

How costs recoverable from Chief Valuer.

32 In every case in which the court of review shall order the Chief Valuer to pay to the objector any costs of objection, the amount of such costs as fixed by the court shall be a debt due by the Chief Valuer, and shall be payable by him out of the moneys to be provided by Parliament for the purposes of this Act.

Adjournment of court or hearing of objection.

33 The judge or commissioner of the court of review may from time to time adjourn any court, or the hearing of any objection under this Act, in such manner as he may think fit.

Appeals on Points of Law.

Appeal from decision of court of review on points of law.
Ibid., s. 18(N.Z.).

34 Notwithstanding anything to the contrary in this Act or any other Act, the decision of the court of review on any objection before it shall be subject to appeal to the Supreme Court on questions of law in the manner and subject to the provisions hereinafter contained.

Land Valuation.

35 Within Ten days after the decision to be appealed against has been given, the appellant shall give notice of appeal, and (except where the appellant is the Chief Valuer) give security for costs ; and with respect to the appeal the following provisions shall apply :—

A.D. 1909.

Notice of appeal.
Ibid., s. 19 (N.Z.).

- i. Notice of appeal shall be given by the appellant by filing with the registrar of the court of review, and serving on the respondent, a notice in writing, briefly stating the question of law forming the ground of the appeal: Filing and service.
- ii. The security for costs shall be to such amount and in such form as is approved by the judge or commissioner of the court of review : Security for costs.
- iii. The appeal shall be in the form of a special case to be agreed on by the parties, or if within Seven days after notice of appeal they cannot agree, then to be settled by the judge or commissioner of the court of review at the request of either of them : Appeal to be by special case.
- iv. The special case, when agreed on or settled as aforesaid, shall, within Seven days thereafter, be transmitted to the Registrar of the Supreme Court by the appellant, who shall also, within Thirty days after the notice of appeal was filed with the registrar of the court of review as aforesaid, set the special case down for hearing, and give notice thereof to the other party. Case to be set down.

36 Upon the argument upon any special case, the notes (if any) taken by the court of review, and the depositions (if any) and documents taken or produced at the proceedings before the court of review to which the special case relates, or copies thereof certified by the judge or commissioner of the court, may be used by the Supreme Court or any party to such special case for the purposes of such special case. Depositions, &c., may be used upon hearing appeal.

37 The appeal shall in every case be deemed to be abandoned if the appellant— When appeal deemed to be abandoned.

- i. Fails to duly file or serve such notice of appeal, or to duly give security for costs, within the time hereinbefore limited in that behalf : or
- ii. Fails to duly set down the special case for hearing within the time hereinbefore limited in that behalf, or such extended time as the Supreme Court or a judge thinks fit to grant, on application made by the appellant before the expiration of the time limited as aforesaid.

38 On the hearing of the appeal the Supreme Court may make such order as it thinks fit, and such order shall be final and conclusive on all parties. Order of Supreme Court final.
Ibid., s. 21 (N.Z.).

39 The costs of the appeal shall be in the discretion of the Supreme Court. Costs of appeal.
Ibid., s. 22 (N.Z.).

Land Valuation.

A.D. 1909.

Result of appeal to be communicated.

One judge to hear appeal.

Powers of court may be exercised by a judge in chambers.

Judges to make rules.

24 Vict. No. 5.

Valuation may be acted on while appeal pending, subject to adjustment. *Ibid.*, s. 24 (N.Z.).

Return of value and other particulars may be called for. Cf. 64 Vict. No. 4, s. 27 (Tas.).

40 The result of every appeal shall be forthwith communicated to the registrar of the court of review from which the appeal was made, by certificate under the hand of the Registrar of the Supreme Court.

41 Every appeal to the Supreme Court may be heard by a single judge.

42 The authority and jurisdiction vested in the Supreme Court under this Act may, subject to any rules and orders of such court in relation thereto, be exercised by a judge of such court sitting in chambers, and as well in vacation as in term time.

43 The judges of the Supreme Court may from time to time make and alter rules and orders to regulate the practice and proceedings of the Supreme Court under this Act; and such rules and orders shall be published at least Once in the *Gazette*.

Until rules and orders are made under this Act the general rules and orders of the Supreme Court made under "The Magistrates Stated Cases Act, 1860," shall, so far as the same can be applied, and are not inconsistent with the provisions of this Act, be applicable to all proceedings under this Act.

44 The fact that an appeal is pending shall not in the meantime interfere with nor affect the decision of the court of review which forms the subject-matter of the appeal; and rates and taxes may be made, levied, and recovered on the valuation fixed by such decision in like manner as if no appeal were pending.

Provided that, in the event of the valuation being altered on appeal, a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short-paid shall be recoverable as arrears.

PART V.**POWERS OF OFFICERS.**

45 It shall be lawful for the Chief Valuer or any district valuer acting under this Act, by notice under his hand, to call upon any person, being an owner or occupier of property within a district, for a return, signed by such person, of all or any of the particulars respecting such property required by any such officer as aforesaid to enable him to ascertain and value such property under this Act.

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.

Land Valuation.

46 Every person required to furnish any such return as aforesaid shall prepare and deliver or transmit to the officer requiring the same, on or before the day appointed in such notice, such return, 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 the return furnished is true and accurate in all particulars.

A.D. 1909.

Persons to furnish returns and declare to truth thereof.
Cf. *ibid.*, s. 28. (Tas.).

47 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 valuations under this Act, viz. :—

Provisions and directions in furtherance of valuation.

i. Any returns required to be furnished by any person may be posted to the Chief Valuer or district valuer requiring the same at such address as may be mentioned in the notice or prescribed :

Returns may be forwarded by post.
Cf. *ibid.*, s. 22 (Tas.).

ii. The Chief Valuer or district valuer 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.

Further returns may be required.

48 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.

Penalty for making false returns, &c.
Cf. *ibid.*, s. 30 (Tas.).

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 or valuation 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 Twenty Pounds.

49 In the preparation of any district valuation roll, the Chief Valuer or district valuers may, if he or they think proper, use or adopt so much of any assessment then in force 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 valuation under this Act.

In preparation of roll use may be made of assessments in force.

50 The Chief Valuer, or any district valuer, or any person having an order for that purpose under the hand of the Chief Valuer, may at all reasonable times inspect free of charge all rate-books, assessment or valuation rolls, and all other books and documents in the custody or

Power to inspect, &c.
Cf. 2 Ed. VII. No. 59, s. 57 (Tas.).

Land Valuation.

A.D. 1909

power of any officer of any municipal council or local body, 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, or the office of the Supreme Court, or in any other public office, and may require and take copies thereof or extracts therefrom, and the Recorder of Titles and Registrar of Deeds shall, without requiring payment of any fee, furnish to the Chief Valuer such information as may be prescribed.

Penalty for not permitting inspection.
Cf. 47 & 48 Vict. No. 323, s. 40 (S.A.).

51 Any person who wilfully neglects or refuses to permit the Chief Valuer or any district valuer, or any person having an order for that purpose under the hand of the Chief Valuer as aforesaid, to exercise any right conferred by the preceding section, shall, on conviction thereof in a summary way, forfeit and pay for every such offence a penalty not exceeding Fifty Pounds.

Assistance of collectors of rates, &c., may be required.
Cf. *ibid.*, s. 33 (Tas.).

52 In making any valuation under this Act, the Chief Valuer or any district 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.

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

53 The Chief Valuer or any district valuer may at all times during the day enter on any land or into any building for the purpose of making a valuation of the same, and the owner or occupier or 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 liable to a penalty.

54 If the person in occupation or charge of any land, or any owner or agent, when requested by the Chief Valuer or any district valuer—

- i. Refuses to disclose the name of the owner 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 Chief Valuer or district valuer for the purposes of this Act—

he shall for every such offence be liable to a penalty not exceeding Twenty Pounds.

Land Valuation.

- 55** If the Chief Valuer or any district valuer is 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 any such officer as aforesaid, 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 or valuation in question as may respectively be in their custody or control, and then and there to be examined by any such officer touching the assessment or valuation.
- 56** 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.
- 57** The Chief Valuer or any district valuer may examine upon oath all persons who appear to give evidence before him, and may administer the oath necessary for that purpose.

A.D. 1909.

Valuer, if dissatisfied, may make enquiry and summon witnesses.
Cf. *ibid.*, s. 35 (Tas.).

Party summoned to attend.
Cf. *ibid.*, s. 36 (Tas.).

Valuer may examine upon oath.
Cf. *ibid.*, s. 37 (Tas.).

PART VI.

REGULATIONS.

- 58**—(1.) The Governor may from time to time make regulations —
- i. Defining the duties and powers of the Chief Valuer and all district valuers and other persons appointed or employed under or in the administration of this Act : Governor may make regulations. Duties.
 - ii. Prescribing the returns to be furnished, the form and contents thereof, and the time and mode of furnishing the same : Returns.
 - iii. Determining the form and contents of the district valuation rolls or supplemental rolls, and making provision for whatever he deems necessary for the proper preparation, completion, publication, alteration, amendment, revision, record, and custody thereof : Rolls.
 - iv. Determining the mode in which valuation rolls and supplemental rolls shall be prepared for and supplied to local authorities or local governing bodies, and making provision for whatever he deems necessary in connection therewith : Supplying rolls, &c.
 - v. Determining and regulating the practice and procedure in relation to objections, and to the hearing and determining thereof, and determining and regulating the practice and procedure of courts of review constituted under this Act : Practice and procedure.
 - vi. Determining the fees and expenses payable under this Act, and the mode in which the same shall be paid and recoverable : Fees and recovery.

Land Valuation.

A.D. 1909.

Where regulations contemplated.

Where insufficient provision.

vii. Making provision for anything which is expressed to be prescribed or in respect of which regulations are contemplated by this Act :

viii. Providing, where there is no provision in this Act, or no sufficient provision, in respect of any matter or thing necessary to give effect to this Act, in what manner and form the deficiency shall be supplied.

(2.) Such regulations may provide a penalty not exceeding Ten Pounds for any breach thereof.

Notices.

Notices may be in writing or in print.

59 Every notice, demand, or like document given by or on behalf of the Chief Valuer or any district valuer or 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 the Chief Valuer, district valuer, or officer by or on behalf of whom the same is given shall be printed, stamped, or written thereon.

Service of notices.

60 All notices by this Act required to be given by the Chief Valuer, or any district valuer or officer under this Act, to any person may, except as otherwise provided, be served personally upon such 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.

Notice to produce documents in court.

61—(1.) A notice to produce any document or documents in any proceeding in any court of justice under this Act may be served upon any person in manner provided by the last preceding section.

(2.) An affidavit of the service of any notice required to be given by the Chief Valuer, or any district valuer or officer under this Act, or of the service of any notice to produce, and of the time when such notice or notice to produce was served, purporting to be made by the person serving the same, shall be sufficient evidence in all proceedings in any court of justice of the service of the original of such notice or of such notice to produce and of the time when such notice or notice to produce was served.

A copy of such notice or notice to produce, as the case may be, shall be annexed to and verified by such affidavit.

How notices to be published in district.

62 Where any notice or matter is required to be published in a district, it shall be affixed on or near the door of every courthouse and railway-station in the district.

*Evidence.*Evidence.
Cf. *ibid.* (Tas.), s. 83.

63 The production of any valuation roll, or of any document under the hand of the Chief Valuer or any district valuer purporting to be a copy of or extract from any valuation roll, shall be conclusive evidence of the making of the valuation, and, except in the case of proceedings in

Land Valuation.

appeal against the valuation, when the same shall be *prima facie* evidence only, shall be conclusive evidence that the amount and all the particulars of such valuation appearing in such roll-book 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, rate, or duty, it shall be sufficient to refer to an entry in the valuation 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 land or other property specified therein is, at the date of the reference, and has been from the commencement of the period to which such valuation roll applies, of the amount therein set forth; and such entry may be proved by an extract from the valuation roll purporting to be signed by the Chief Valuer or any district valuer.

A.D. 1909.

64 The Chief Valuer may appear, either personally or by solicitor or by any officer of the Public Service, in any court and in all proceedings, and the statement of any such solicitor or officer of the Public Service that he so appears by the authority of the Chief Valuer shall be accepted as sufficient evidence of such authority.

Chief Valuer may appear in person, or by solicitor or other officer.

Provision for Extending Time.

65 Should the Chief Valuer fail to do any particular act in the execution of this Act within the time prescribed, he shall, as soon as may be after the time at which such act should have been done, perform or cause the same to be performed; and the performance of any such act as aforesaid at any other than the prescribed time shall, notwithstanding such failure, be valid and effectual.

Time extended for doing acts.

66 The validity of any valuation 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 matter is not completed by the Chief Valuer or any officer within the time prescribed, the Governor may, if he thinks fit, extend the time for completing the same.

Irregularity not to affect valuation.

Time prescribed may be extended.

PART VII.

SUPPLEMENTAL.

67 Any person who obstructs or hinders the Chief Valuer or any district valuer, or any officer acting in the discharge of his duties under this Act or the regulations, shall be liable to a penalty not exceeding Twenty Pounds.

Penalty for obstructing officers, &c.

68 Any affidavit of the service of any notice required to be given by the Chief Valuer or any officer under this Act, or of the service of any notice to produce, may be sworn before a commissioner of the Supreme Court or any justice.

Affidavits may be sworn before a commissioner or justice.

Land Valuation.

A.D. 1909.

General.

Expenses of
administration.
Appropriation
of fees.

69 All expenses incurred in the administration of this Act shall be paid out of moneys from time to time appropriated for that purpose by Parliament. All fees received under this Act shall be paid into and form part of the Consolidated Revenue.

Recovery of
penalties.

70 All offences against this Act or any regulation, and all penalties and sums of money imposed or made payable by this Act or any regulation, shall, where no other mode of proceeding is provided, be heard, determined, and recovered in a summary way by and before any police magistrate or any Two or more justices in the mode prescribed by "The Magistrates Summary Procedure Act."

19 Vict. No. 8.

Action against
officers, &c.
See 63 Vict.
No. 36.

71 No action shall lie against any officer or any other person for anything done in pursuance of this Act unless notice in writing of such action is given to the defendant.