

(Rough Draft for Consideration Only.)

No. , 1911.

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## A BILL

To make provision for determining values in respect of all lands, and to provide that statutory rates, taxes, duties, and contributions based on land values shall be levied on values so determined; to provide that such values shall be the values for the purposes of resumption and exchange of land and advances on mortgage or other security by the Crown or any of its departments or officers, or by any local governing body or public trust; for the acquisition by the Crown of land in certain cases; for the purposes aforesaid to amend certain Acts; and for purposes consequent thereon or incidental thereto.

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**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—



buildings (not being dwelling-houses), works, and the surface of any land occupied exclusively in connection with and for the purposes of the mine: Provided that, in the case of a mine occupied under a lease, license, or other mineral holding, such land is situate within the boundaries of such lease, license, or holding.

“Minister” means Minister of the Crown charged with the administration of the Local Government Act, 1906.

“Municipality” includes the City of Sydney.

“Net rent” means the remainder left after deducting from the gross rent the amount of rates and taxes payable under any State or Commonwealth law.

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

“Prescribed” means prescribed by or under this Act.

“Proclaimed” means proclaimed by publication in the Gazette.

“Proclamation” means proclamation published in the Gazette.

“Rent,” in respect of a lease, includes premium, fine, royalty, and any other consideration for the tenancy or occupancy of land.

“Roll” or “valuation roll” means district valuation roll.

“Taxes” includes duties.

“Treasurer” means Colonial Treasurer.

“Western Division” means the Western Division under the Crown Lands Acts.

*Improved value.*

5. The improved value of land is the capital sum which the fee-simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide seller would require.

Improved value.  
cf. C'wealth Land Tax Act, s. 3; L. G. Act, s. 133; "capital value," N.Z. Act, s. 2.

*Unimproved value.*

6. The unimproved value of land which is not a mine is the capital sum which the fee-simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide seller would require, assuming that the improvements if any, on the land, had not been made.

Unimproved value.  
cf. C'wealth Land Tax Act, s. 3; L. G. Act, s. 132; N.Z. Act, s. 2.

7. The unimproved value of a mine of coal or shale is—

- (a) a sum equal to three shillings per ton on the average annual output of large coal or shale, and one shilling and sixpence per ton on the average annual output of small coal won from the mine during the three years next preceding that during which the valuation is made;

Mine, coal or shale, on any land.

cf. L. G. Act, s. 132 (2).

or, at the option of the valuer-general,

- (b) the unimproved value of land as defined for land not a mine.

- 8.** (1) The unimproved value of a mine (except a mine of coal or shale) is—
- (a) a sum equal to twenty per centum of the average annual saleable value to the mine-owner of the ore or mineral won from the mine, or at the option of the valuer-general, of the product derived from such ore or mineral during the three years next preceding that during which the valuation is made, such value to be determined as such ore, mineral, or product leaves the district within which such mine is situate; or
- (b) in the case of a mine situate on Crown lands, as defined in the Crown Lands Act of 1889, where the land is not being principally worked as a mine, the capital value of the land with the improvements (if any) thereon, less the value at the time of the valuation, of all buildings, fencing, machinery, and dredging or other plant erected thereon, and less also the sum expended during the three years next preceding that during which the valuation is made by any lessee or licensee solely in opening up such mine; or, at the option of the valuer-general, the unimproved value of land as defined in this Act for land not a mine; or
- (c) in the case of a mine situate on land other than Crown land, the unimproved value as defined in this Act for land not a mine.

Mine, other than coal or shale, on any land.

cf. L. G. Act, s. 132—2 (b).

(2) Where in this section a period of three years next preceding that during which the valuation is made is referred to, such period may, at the discretion of the valuer-general be taken to mean either three calendar years ending on the thirty-first day of December, or three financial years according to the accounts of the mine which is under valuation.

Meaning of "three years."

*Assessed annual value.*

**9.** The assessed annual value of land is nine-tenths of the fair average annual value of the land, with the improvements (if any) thereon: Provided that such assessed annual value shall not be less than five per centum of the unimproved value of the land, whether it is improved or not.

Assessed annual value.  
cf. L. G. Act, s. 134; Syd. Corp. Act, 1902, s. 110; Metrop. W. & S. Act, 1880, s. 34; C. T. W. & S. Act, 1880, s. 13; cf. Municipalities Act, 1897, s.

*Valuation department.*

**10.** (1) The Governor may appoint a valuer-general, who shall be charged with the administration of this Act.

Valuer-general.

(2) The valuer-general shall hold office for a term of years, and may be removed from office for misbehaviour or incompetence.

(3) He shall each year be paid from the Consolidated Revenue Fund the amount of pounds, and such amount is hereby specially appropriated for that purpose.

(4)

(4) In case of the absence for any reason of the valuer-general, or on the occurrence of a vacancy in his office, some fit person may, in like manner, be appointed to be the deputy of the valuer-general. During such absence, or during the term for which such vacancy exists, such deputy shall have the powers and duties of the valuer-general. Deputy valuer-general.

**11.** The Governor may, on the recommendation of the Public Service Board, appoint such official valuers and such officers as are deemed necessary. Official valuers and officers.

**12.** (1) The official valuers shall exercise their functions in such one or more valuation districts as the valuer-general directs; and the fact that an official valuer exercises his functions in any district shall be sufficient evidence of his authority to do so. Assigning of districts to official valuers.

(2) All references to official valuers in this Act shall be deemed to include any officer or valuer instructed by the valuer-general to act in the preparation of a valuation roll or in the making of any valuation. When officers to have powers of official valuers. N.Z., s. 52.

*Valuation districts.*

**13.** Each shire and municipality shall be a valuation district for the purposes of this Act, and, according as changes in such shires and municipalities and their boundaries are made, similar changes shall be deemed to be made in the districts. Shires and municipalities.

**14.** That portion of the Western Division which is not incorporated as municipalities or shires shall also be a valuation district, but may be divided by the valuer-general into two or more such districts. Any such division shall be notified in the Gazette and may be rescinded or altered by the valuer-general. Western division.

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PART II.

VALUATIONS AND ROLLS.

**15.** A valuation shall as soon as practicable be made by the valuer-general of the unimproved, improved, and assessed annual value of all lands other than lands of the Crown, and of such lands of the Crown as the valuer-general thinks proper to include in such valuation: Provided that lands of the Crown within the Western Division shall not, except at the request of the Western District Commissioners, be included in a valuation. Valuations to be made.

Such valuation may also include the unimproved, improved, and assessed annual value of the estates and interests of all owners, including the interests of lessors and lessees in any such lands.

**16.**

**16.** (1) A valuation roll shall as soon as practicable be prepared for each district, and shall be in such form as the valuer-general decides, and in it shall be set forth (so far as is practicable) in respect of each valuation of land the following particulars:—

Valuation rolls—  
particulars.  
cf. N.Z. Act, s. 6;  
L. G. Act, s. 135.

- (a) The name and postal address of the owner of any estate of freehold in the land, and the nature of his estate, together with the name of the beneficial owner of any such estate where the land is held in trust.
- (b) The situation, description, and measurement or area of the land.
- (c) The nature of the improvements on the land.
- (d) The unimproved value of the land.
- (e) The improved value of the land.
- (f) The assessed annual value of the land.

(2) Such roll may also contain a statement of—

Particulars which  
may be included.

- (a) The value of the estates and interests of all owners, including the interests of lessors and lessees.
- (b) The name and postal address of each lessee.
- (c) The name and postal address of the occupier, if any.
- (d) Such additional particulars as the valuer-general may decide.

(3) Such roll may be kept in card, folder, or book form, or as the valuer-general may direct.

Form of rolls.

**17.** (1) The valuer-general may amend valuation rolls whenever it is necessary by reason of changes in the ownership, occupation, or boundaries of the land, or any alteration in the improvements thereon, or whenever in the opinion of the valuer-general any sufficient cause renders amendment necessary.

Amendments.  
cf. N.Z. Act, s. 7;  
L. G. Act, s. 135.

(2) The valuer-general may also make in a roll such alterations or adjustments of entries or of values in respect of land leased or subject to any terminable charge or interest as are necessary for a correct statement therein of the values of the respective interests of owners at any specified time.

Values of terminable  
interests—leases.  
cf. N.Z. Act, s. 10.

**18.** (1) A valuation or any alteration thereof shall be deemed to be made when an entry thereof has been made in the valuation roll, and has been signed or initialled, and dated by the valuer-general, or under his direction by an official valuer. The valuation roll so signed or initialled and dated shall be conclusive proof of the making of the valuation.

When valuation  
made.

(2) Every alteration amendment or adjustment in any roll made with respect to the value of the land shall be deemed to be a valuation.

Alteration, &c.,  
deemed to be  
valuation.

*New valuations.*

**19.** A new valuation may be made by the valuer-general at any time with respect to any portion or the whole of any district: and such

Fresh valuations at  
any time.

such new valuations shall be so made whenever necessary in order that the valuation rolls shall, as nearly as may be, represent correct values in respect of all the lands entered therein.

**20.** Any person liable under any Act to be rated or taxed in respect of any estate or interest in land may, by notice on the prescribed form and on payment of the prescribed fee, require the valuer-general to make a new valuation of the land, and of his estate or interest therein : and in such case the roll shall be amended pursuant to such new valuation.

New valuation on application.  
cf. N.Z. Act, s. 36.

*Interests of lessors and lessees.*

**21.** Where there are more owners than one of any land, the sum of the improved values, unimproved values, and assessed annual values respectively of the estates and interests of all the owners shall be not less than the amounts at which the improved value, unimproved value, and assessed annual value respectively of such land would be estimated if held by one owner in fee-simple.

Total values of interests not less than value of land.  
cf. N.Z. Act, s. 39 ;  
C'wealth Land Tax Act, ss. 26-30.

**22.** The value of the interest of a lessor, who is not also a lessee, in the improved value of land is the present value of the net rent under the lease for the unexpired term, plus the present value of the reversion to which he is entitled.

Lessor's interest.  
cf. N.Z. Act, s. 39-2 (a).

**23.** The value of the interest of a lessee in the improved value of land is the present value of the excess (if any) of five per centum per annum upon such improved value over the net rent under the lease for the unexpired term, plus the present value of any right to compensation or of purchase or other valuable consideration to which he is entitled under the lease, and minus the value of any unfulfilled onerous conditions to which the lessee is liable under the lease, and minus the value of the interest (if any) of a sublessee holding under or through him.

Lessee's interest.  
cf. N.Z. Act, s. 39-2 (b).

**24.** In apportioning the values of the interests of lessors and lessees in the unimproved value of land, the values of such interests respectively shall be proportionate to the values of the interests of the lessors and lessees respectively in the improved value of the land.

Method of apportionment of interests.  
cf. N.Z. Act, s. 39-2 (c).

**25.** All computations of present values of the interests of lessors and lessees shall be made on a five per centum per annum compound interest basis with annual rests.

Basis for computing present values.  
cf. N.Z. Act, s. 39-2 (c).

*Separate valuations.*

**26.** (1) Where several parcels of land adjoin, are owned by the same person, are of the same class of tenure, and where no part is leased, they shall be included in one valuation, unless the valuer-general otherwise directs : Provided that any such parcels of land shall be valued separately if they are occupied by buildings obviously adapted to separate occupation.

Where lands are to be included in one valuation.  
cf. L.G. Act, s. 136.

(2)

(2) Where several parcels of land adjoin, are owned by the same person, are of the same class of tenure, and are all let to one person they shall be included in one valuation, unless the valuer-general otherwise directs.

**27.** (1) Where several parcels of land, owned by the same person, are not of the same class of tenure, or are separately let to different persons they shall be separately valued. Where lands are to be separately valued. cf. L. G. Act, s. 136.

(2) Lands which do not adjoin or which are separated by a public road, or are separately owned, shall be separately valued.

*Valuation of mines.*

**28.** Where any portion of a mine is separately let or sublet to and occupied by any person for residential, business, grazing, or agricultural purposes, such portion shall be valued separately from the mine and as land not a mine: but no deduction in respect thereof shall be made from the valuation of the mine. Mine—portion let. cf. L. G. Act, s. 136.

**29.** Where any part of a mine is under the sea, or under tidal waters, such part shall be valued as part of the mine notwithstanding that the overlying land and water are not within the boundaries of any valuation district. Mine under sea. cf. L. G. Act, s. 132-2 (d).

**30.** Where a mine is situated partly in an area within which a rating or taxing authority levies rates or taxes, such mine shall be valued as a whole, and the valuer-general shall then apportion the value of the part within such area as seems to him just, and shall enter such value in the valuation roll. Mines in two or more districts. cf. L. G. Act, s. 132-2 (e, f).

*Land in two districts.*

**31.** Where any land (except a mine) in respect of which one valuation would otherwise be made under this Act is situated partly in one district and partly within another, the parts which are within such separate districts shall be separately valued. Land in two or more districts.

PART III.

NOTICES AND OBJECTIONS.

**32.** (1) The valuer-general shall give to each owner of a freehold estate in possession in land notice of any valuation under this Act in respect of such land stating a time within which such owner may lodge with the valuer-general written objection to such valuation.

Notice of valuation to owner.  
cf. N.Z., s. 11;  
C'wealth Land Tax, s. 24 (1).  
L. G., s. 135 (5).

A like notice shall be given of the valuation of any other estate or of any interest in land to the owner of such estate or interest.

(2) Any such owner may object to such valuation within such time as is stated in such notice.

Objection by owner.

(3) Where the Crown is liable to pay rates in respect of any land, the notice of valuation in respect of such land shall be sent to such person as the Treasurer may notify to the valuer-general, or to such person as may be prescribed: and such person may object to such valuation.

Notice to and objection by Crown.

(4) No valuation shall be invalid because of any failure to give notice of valuation as aforesaid.

Failure to notify.

**33.** Any public taxing or rating authority may at any time object to any valuation, and shall at the same time give notice as prescribed of such objection to every owner who is liable for any rates or taxes which may be payable to such authority in respect of the land.

cf. N.Z., s. 11 (1);  
C'wealth Land Tax, s. 24 (2).

Objection by rating or taxing authority.

**34.** (1) Where under any Act the lessee or occupier of any land is liable to pay any rate or tax to a rating or taxing authority such authority shall, within three months after the commencement of this Act, or in the case of any Act which comes into force after the commencement of this Act, then within three months after such coming into force, serve upon the valuer-general notice of such Act, and of the classes of persons who are so liable to be rated or taxed thereunder.

Rating or taxing authority to notify valuer-general when occupiers, &c., liable to be rated or taxed.

(2) The valuer-general shall in all such cases, when he proposes to include in the valuation roll the names of the lessees or occupiers so liable, give notice of valuation to such persons, and such persons shall have the right of objection to such valuation. Where any person makes objection in respect of any land he shall notify as prescribed all other persons interested in such land that such objection has been made and of his reasons therefor. Such notification may be by public notice in the Gazette or in a public newspaper if the regulations so provide.

Notice of valuation to occupiers, &c.—right to object.

**35.** Where a mine is situated in two or more areas, and the valuation of such mine has been apportioned between such districts, the rating or taxing authorities of such areas shall each have the right to lodge objections to such apportionment.

Objection to apportionments of mines.

**36.**

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**36.** Objections shall be in or to the effect of the form decided Form of objection. by the valuer-general, and by him supplied free of charge on application from persons who have the right to object.

**37.** The only grounds upon which objection may be taken Grounds of objection. under this Act are—

- (a) that the values assigned are too high or too low ;
- (b) that the interests held by various persons in the land have not been correctly apportioned ;
- (c) that the apportionment of the valuations between two or more districts are not correct ;
- (d) that lands which should be included in one valuation have been valued separately ; and
- (e) that lands which should be valued separately have been included in one valuation.

**38.** On objection being made to any valuation the valuer-general may if he see fit alter such valuation ; but if he do not alter it after service of such objection on him, to the extent claimed in the objection, or to such extent as may be agreed upon, the objection shall be heard by the valuation court.

**39.** The fact that an objection has been lodged shall not affect Objection to be heard by valuation court. the valuation which is objected to, and rates and taxes may be made, levied, and recovered, and duties may be charged and recovered on such valuation as if no objection were pending :

Provided that, if the valuation is altered on objection, a due Rates, taxes, and duties to be paid notwithstanding objection. adjustment shall be made, and amounts paid in excess shall be refunded, and amounts short-paid shall be recoverable as arrears.

PART IV.

VALUATION COURT.

**40.** The valuer-general may, when in his opinion a sufficient Valuer-general to apply for appointment of court. number of objections to valuations in respect of land in any district or group of adjacent districts has been received by him, apply to the Attorney-General for the appointment of a valuation court for such district or group. Such applications for valuation courts shall be made so as to secure that so far as is practicable all such objections shall be heard and determined within twelve months after they are made.

**41.** (1) The Governor, on the recommendation of the Attorney-General, may from time to time appoint for any district, or group of Governor may appoint court. cf. N.Z., s. 13 ; L. G., s. 138 ; C'wealth land tax, s. 44. districts, a valuation court, to have jurisdiction as to such objections made in respect of land within such district or group of districts.

(2)

(2) A valuation court shall consist of a district court judge (who shall preside), a chairman of a local land board under the Crown Lands Act of 1884 or any Act amending it, and an expert in land values. Constitution of court.

(3) As far as may be found practicable the same expert in land values shall be appointed to every court appointed to deal with objections respecting lands in the county of Cumberland; and the same or another expert in land values shall be appointed to every other court appointed to deal with objections respecting lands not within the said county. Experts in land values.

**42.** A valuation court shall hear and determine all such objections brought before it, and may make such alterations in valuations as it thinks just. Powers of court.

The person objecting, and any person having an estate or interest in the land the subject of the objection or liable for any rates or taxes in respect of such land, may appear and be heard before the said court personally or by counsel, attorney, or agent.

**43.** Such court shall sit at some place of petty sessions or district court, as the president may decide, convenient to such district or group of districts, but not necessarily within it; and the clerk of petty sessions or registrar of the district court, as the case may be, or as the Attorney-General may decide, at such place shall be the clerk of such court. Place of sitting—  
clerk of court.  
cf. N.Z., s. 13 (5).

**44.** Such court shall have all the powers of a district court for summoning witnesses, ordering the production of documents, examining witnesses, and committing for contempt; and shall not be bound by the forms of law in the conduct of its proceedings.

**45.** (1) The valuer-general shall furnish to the clerk of such court a list of the objectors; and such clerk shall give notice of the date fixed for the hearing of objections to each objector, to the valuer-general and to the official valuer for the district, and to any person interested in the land. Notice to suitors.

(2) The valuer-general shall prepare and lay before the valuation court, prior to the opening of the court, a list of all objections other than those which have been withdrawn; and the president of the court shall enter all decisions given by such court in such list, and shall initial all such entries, and the valuer-general shall correct the roll from such list accordingly. List of objections  
and of decisions  
thereon.  
cf. N.Z., s. 14.

**46.** If on the hearing of any objection the valuation court makes any alteration in the valuation in respect of any land, then it shall make all such consequential alterations as are necessary for the purpose of fixing the unimproved value, the improved value, and the assessed annual value in respect of the land, and the values of the estates and interests of the owners thereof. Consequential  
alterations.  
cf. N.Z., s. 15.

**47.**

**47.** Subject to the provisions hereinafter contained as to appeals on points of law, the decision of the valuation court shall be final.

Decisions final.  
cf. N.Z., s. 16;  
L. G., s. 138 (5);  
C'wealth land tax,  
s. 46 (4).  
Discretion as to  
costs.

**48.** The valuation court may, if any objection be in its opinion frivolous or vexatious, make such order as it thinks fit for the payment of costs, and such order shall be enforceable as and be deemed to be a judgment of the district court named therein.

*Appeal to Supreme Court.*

**49.** (1) Any person aggrieved by the ruling order or direction of the valuation court on any point of law may appeal against the same by notice of motion to the Supreme Court; and no rule nisi or order to show cause shall be necessary.

Appeal on matter of  
law.  
cf. N.Z., s. 17;  
L. G., s. 140;  
C'wealth land tax,  
s. 46 (3).

(2) Such notice of motion shall state the grounds of appeal, and shall be served on every person directly affected, and shall be filed in the Supreme Court within the prescribed time from the date of the ruling, order, or direction complained of.

Grounds of appeal to  
be stated.

(3) At the hearing of any matter before the valuation court the president of such court, at the request of any party to the proceedings, shall make a note of any question of law raised at such hearing, and of the facts in evidence in relation thereto, and of the decision of such court thereon, and of its final decision in the matter before it.

Note of question of  
law raised.

He shall also, at the request of any person appealing to the Supreme Court under this section, furnish him with a copy of such note or allow a copy to be taken of the same.

(4) Such copy shall be filed in the Supreme Court within the prescribed time, or within such extended time as may be allowed by the Supreme Court or a judge thereof, and shall be used and received at the hearing of such appeal; and the cost thereof shall be in the discretion of the Supreme Court.

Copy to be  
furnished and filed.

**50.** 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 and binding on all parties.

Judgment on appeal  
final.

**51.** The fact that an appeal is pending shall not in the meantime interfere with or affect the decision of the valuation court which forms the subject matter of the appeal; and rates and taxes may be made, levied, and recovered, and duties may be charged and recovered on the valuation fixed by such decision, in like manner as if no appeal were pending:

Appeal not to delay  
payment of rates,  
taxes, and duties.  
cf. N.Z., s. 22;  
C'wealth land tax,  
s. 35.

Provided that, if the valuation is altered on appeal, a due adjustment shall be made, and amounts paid in excess shall be refunded, and amounts short-paid shall be recoverable as arrears.

PART VI.

USE OF VALUATION LISTS.

*Application of part to certain authorities.*

**52.** This part of this Act shall apply to the following rating or taxing authorities only:—

Rating or taxing  
authorities—  
Definition of.

The council of a shire or of a municipality.

The Metropolitan Board of Water Supply and Sewerage.

The Hunter District Water Supply and Sewerage Board; and

The Commissioners of Taxation.

And the locality comprising land in respect of which any such authority levies rates or taxes on the unimproved, improved, or assessed annual or other value is hereinafter referred to as the area of such authority.

*Rating or taxing areas.*

**53.** Each such authority shall as soon as practicable after the commencement of this Act supply the valuer-general with a description of the boundaries of its area, and such other information with respect to land therein as the valuer-general may require.

Boundaries of rating  
or taxing areas.

*Valuation lists.*

**54.** The valuer-general shall, as soon as is reasonably practicable after the commencement of this Act, and at least once in every three years after such commencement, furnish to each such authority a list hereinafter referred to as a "valuation list" giving particulars of the ownership, occupation, values, and description of all land within its area.

Furnishing valuation  
lists to authorities.  
cf. N.Z., 26 (1).

**55.** The valuer-general shall at such time in each year thereafter as may be arranged between him and any such authority, or, in default of such arrangement, then at such time as the valuer-general may decide, supply to such authority a supplementary list, containing information as to all changes of ownership, occupation, and values which have been made in the district valuation roll of its area since the last list was furnished to such authority.

Furnishing  
supplementary lists.

**56.** Any such authority may forward to the valuer-general particulars of any alterations which it desires to be made in any valuation list; but it shall not be lawful for such authority or for any person, without the written consent of the valuer-general, to make any alteration in such list except as to changes of ownership, or occupancy, or as to the postal addresses of owners or occupiers.

No alteration by  
rating or taxing  
authorities except  
authorised.  
cf. N.Z., s. 27 (a).

Every

Every document containing the authorisation of any alteration made in such list in respect of any land shall be carefully docketed, filed, and referenced or indexed, and produced without fee to the auditor of such authority, or any local government examiner of accounts or any inspector under the Audit Act, 1902, on demand or to the owner of the land, or any interest therein on demand made within the office hours of the authority.

**57.** The valuer-general shall on request by any such authority furnish such authority with a new valuation list for the whole or any part of its area brought up to a specified date, and copied from the existing valuation roll; and, on the commencement of such authority's next rating or taxing year as prescribed by law, such list shall supersede all previous lists so far as they relate to the lands included in such list. New lists to replace old. cf. N. Z. s. 26 (1).

**58.** Where the boundaries of any such area are altered, or a new area is constituted for any such authority, the valuer-general shall, as soon as is practicable after such alteration or constitution, furnish such new lists or supplementary lists as may be necessary. Alteration of boundaries or constitution of new districts. cf. N. Z., s. 27 (d).

**59.** A valuation list, together with any supplementary list, shall be the valuation roll or valuation book or assessment book of such authority until superseded by a fresh complete list. Lists to be valuation book of authority. cf. N. Z., s. 26 (2).

**60.** All such lists shall be stamped with the official stamp of or signed by the valuer-general, and without such authentication shall not be used by any such authority. Authentication of lists.

**61.** There shall be payable by every such authority to which a list is supplied fees therefor according to a scale which shall be fixed by the Governor from time to time. Payment for lists.

**62.** Valuation lists under this Part may be furnished in card, folder, or book form, as may be arranged between the authority and the valuer-general, or in default of such arrangement, as the valuer-general directs. Form of lists.

**63.** The valuer-general shall forthwith on any decision being given on objection or appeal whereby any valuation is altered notify each rating or taxing authority concerned of such decision, and in the case of a decision on objection, whether it is being appealed against. Notice to authorities of decisions on objections or appeals.

*Use of valuation lists by rating or taxing authority.*

**64.** The unimproved value determined under this Act shall be deemed to be— Unimproved value for purposes of other Acts.

- (a) the unimproved capital value for the purposes of the following Acts, and any Act incorporating their provisions, namely,—the Local Government Act, 1906, the Sydney Corporation (Amendment) Act, 1908, and any Act amending those Acts; and

(b)

- (b) the unimproved value for the purposes of the Land and Income Tax Assessment Act of 1895, the Land Tax Act of 1895, and any Act amending those Acts.

**65.** The improved value determined under this Act shall be deemed to be the improved capital value for the purposes of the following Acts, and any Act incorporating their provisions, namely, the Local Government Act, 1906, and any Acts amending it.

Improved value for purposes of other Acts.

**66.** The assessed annual value determined under this Act shall be deemed to be—

Assessed annual value for purposes of other Acts.

- (a) the assessed annual value for the purposes of the following Acts, or any Act incorporating their provisions, namely, the Local Government Act, 1906, and any Acts amending it ;
- (b) the average annual value for the purposes of the Sydney Corporation Act, 1902, and any Act amending it ; and
- (c) the value to be adopted by any rating or taxing authorities under the following Acts, or any Act incorporating their provisions, namely,—the Metropolitan Water and Sewerage Act of 1880, the Hunter District Water Supply and Sewerage Act of 1892, the Country Towns Water Supply and Sewerage Act of 1880, and of any Acts amending the provisions of those Acts or of the Municipalities Act, 1897.

**67.** Notwithstanding anything to the contrary in any Act, each such rating or taxing authority shall use any valuation list and any supplementary list so furnished by the valuer-general as the basis of its rate or tax, and the values stated therein shall be deemed to be the values fixed or determined by a valuation or assessment duly made under the Acts relating to the rate or tax without any necessity to give any notice thereof. No appeal against such valuation under any such Act shall lie except as to a matter which would not be admissible as a ground of objection under this Act.

Values hereunder to be used as basis of rates, taxes, and duties.

**68.** Every rate or tax levied by a council or by any other rating or taxing authority shall be levied in accordance with the values appearing in such lists last furnished as aforesaid on or before the first day of such authority's rating or taxing year.

Taxes and rates under any authority. cf. N.Z., s. 27.

The amount of any such rate or tax shall not be affected by any alteration of valuation made during the year, except an alteration made on an objection lodged within the prescribed time to a valuation made before the said first day, or on an appeal against the decision of the valuation court respecting such an objection; and except an alteration made on the written authorisation of the valuer-general for the purpose of correcting any clerical error :

Provided

Provided that where an alteration of the boundaries of the area of such authority is made before the commencement of the rating or taxing year as the result of which any lands are excluded from such area, the said authority shall omit from its rate or tax the lands so excluded.

Provided also that where new buildings are erected upon lands subject to a rate upon the assessed annual value or improved capital value, such rate may be levied in accordance with fresh valuations of such lands made by the valuer-general and notified to such authority at any time during the rating year in which such buildings were so erected.

*Savings.*

**69.** Until the commencement of the rating or taxing year of any such authority, next following after such authority is first furnished with a valuation list under this Part, the provisions of the Act under which such authority levies rates or taxes shall not so far as they relate to such authority be affected by this Part. Saving of other Acts till valuations available.

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PART VII.

USE OF VALUATION ROLLS BY GOVERNMENT DEPARTMENTS.

*Valuations for stamp and death duties.*

**70.** (1) The valuations appearing in the valuation rolls shall be used for the purposes of the assessment of duties under the Stamp Duties Act, 1898, the Companies (Death Duties) Act, 1901, and any Act amending such Acts. Stamp duties and death duties. cf. N.Z., s. 28 (1).

(2) All duties under such Acts shall, notwithstanding any provisions to the contrary therein, be paid on the valuations made under this Act, and a certificate of the valuer-general as to any such valuation shall for the purposes of the said Acts be conclusive evidence of the value of the land or of the estate or interest in land mentioned therein.

*Valuations for loans and investments.*

**71.** (1) The valuations appearing in the valuation rolls shall be used for the purpose of loans and investments on mortgage of land by or on behalf of— Valuations under this Act substituted. cf. N.Z., ss. 28 (1) and 35. G.S.B. Act, s.  
the Government Savings Bank of New South Wales; or  
any other public offices or department.

(2)

(2) Subject to this Act such valuations shall be deemed to be in lieu of any valuations prescribed by the Acts under which such loans or investments may be made; and the provisions of those Acts shall be read subject to this Act.

(3) The valuer-general shall, if the bank, office or department proposing to make the loan or investment so requests, and may of his own motion, cause a fresh valuation to be made, and shall, in any case, satisfy himself that the entry is correct as to the value at the time the entry was made, and as to other particulars of the land to which it relates; and for that purpose he shall amend the roll where necessary.

Valuations for purpose of lending money.

(4) Such bank, office, or department shall pay to the valuer-general for such valuation such fee as may be prescribed by regulation; and may recover such fee from the applicant for any loan.

*Valuations for Fire Brigades Act.*

**72.** (1) The valuations appearing in the valuation list or roll then in force in a shire or municipality shall be used for the purposes of the Fire Brigades Act, 1909, and any Act amending it.

Valuations for the purposes of the Fire Brigades Acts.

(2) In so applying such valuations—

- (a) the unimproved value determined under this Act shall be deemed to be the unimproved capital value under the Fire Brigades Act, 1909, and any Act amending it;
- (b) the assessed annual value so determined shall be deemed to be the fair average annual value and the assessed annual value under the said Acts.

*Valuations for resumptions.*

**73.** (1) The valuation under this Act in force for the time being of the improved value of any land which may be resumed or given or taken in exchange or partly in exchange for other land under the following Acts or any Acts incorporating their provisions, namely, the Public Works Act, 1900, the Crown Lands Act of 1884, the Public Roads Act, 1902, the City Corporation Act, 1902, the Local Government Act, 1906, the Closer Settlement Act, 1904, the Metropolitan Water Supply and Sewerage Act of 1880, the Hunter District Water Supply and Sewerage Act of 1892, the Country Towns Water Supply and Sewerage Act of 1880, the Government Railways Act, 1901, the Water and Drainage Act, 1902, or any Act amending those Acts, or for any public purposes under any other Act, shall, notwithstanding the provisions of any such Act, be for the purposes of such resumption or exchange the value of the land and of the respective estates and interests referred to in such valuation at the time when such valuation was made.

Where

Where the land resumed is part only of land included in one valuation, separate valuation shall be made under this Act in respect of such part.

(2) Provided that nothing in this section shall—

- (a) apply where, in a lease by the Crown, specific provision is made for determining the amount of compensation payable on the resumption of the lease or the appropriation of the land leased.
- (b) apply to the resumption for closer settlement purposes of leases under the Crown Lands Acts or Western Lands Acts, or the appropriation for such purposes of the land so leased ;
- (c) prevent a court, in determining the value of land resumed for closer settlement, from excluding, in pursuance of the Closer Settlement Acts, any added value accruing to the land from the construction of works ;
- (d) affect the provisions of the Public Works Act, 1900, or any Acts amending it; prescribing the rules to be observed by magistrates, arbitrators, surveyors, valuers, or juries for the purpose of ascertaining the purchase money or compensation to be paid under the said Acts ;
- (e) affect the mode prescribed by the Public Roads Act, 1902, for estimating the amount payable as compensation under that Act in respect of land, except that the value of the land shall be deemed to be that fixed by valuation under this Act.

*Assurance Fund—Real Property Act.*

**74.** The valuations appearing in the valuation rolls shall, notwithstanding the provisions of the Real Property Act, 1900, be the value of land for the purpose of determining the amounts payable to the Registrar-General under section one hundred and nineteen of the said Act. Valuations for purpose of fees under Real Property Act.

*Determination of values at certain dates.*

**75.** Where it is necessary or desirable in order to carry out the provisions of this Part to determine the value of land at a date prior or subsequent to the date of the making of the last valuation of such land under this Act, the valuer-general shall, on application made by any person interested, satisfy himself as to the value of such land at such date, and if he thinks necessary, may make a new valuation. Determination of values at dates prior or subsequent to valuation. cf. N.Z., s. 29.

Any such new valuation shall be subject to objection in like manner to other valuations under this Act.

Where such new valuation is made as at a date prior to the date of the valuation entered on the roll it shall not be entered on the roll ; but the valuer-general may furnish a certificate thereof.

PART VIII.

TAKING OF LAND BY GOVERNOR.

**76.** If the valuer-general is of opinion that the unimproved value of any land has been fixed by the valuation court at less than its real unimproved value, the following provisions shall apply :—

Valuer-general may increase assessment, or, if owner does not consent, may acquire land.  
cf. N.Z., s. 30 ;  
C'wealth L.T., s. 48.

- (a) He may, within fourteen days after the determination of the valuation court, give notice by registered letter to the owner of any estate of freehold in such land that he requires him to consent to the improved value being fixed at a sum specified in the notice (being the sum which, in the opinion of the valuer-general, is the fair improved value of the land), and that, failing such consent being given within thirty days after such notice is given, the valuer-general will recommend the Governor to acquire the land on behalf of His Majesty at that sum.
- (b) Such owner may, within the said thirty days but not afterwards, consent to the improved value being fixed at the sum specified in such notice, or at any other sum agreed to by him and the valuer-general ; and in such case the valuer-general may fix the improved value in accordance with such notice or agreement, and alter the roll accordingly.
- (c) If the owner does not consent or make any such agreement as aforesaid, then the Governor may acquire the land on behalf of His Majesty at the sum specified as aforesaid in such notice, and for that purpose may, within a reasonable time, by proclamation, declare that the land is vested in His Majesty.
- (d) The effect of such proclamation shall be to vest the land in His Majesty for the same estate therein as the owner was entitled to at the date of the gazetting of such proclamation, but subject to all mortgages and other charges then affecting the land.
- (e) On such vesting the land shall be deemed to be under the Real Property Act, 1900, and a certificate of title may be issued for it.

On the valuer-general lodging with the Registrar-General a copy of the proclamation published in the Gazette, together with any documents of title to the land, or, if they are not obtainable, particulars of the same, the Registrar-General shall record the resumption.

- (f) If the Governor exercises the power aforesaid, then any sum payable to the owner in respect of his estate or interest may be paid to him.

(g)

- (g) If the owner refuses, or neglects to receive the money, or is absent from New South Wales, or is under any legal disability, or if the valuer-general is in doubt as to who is entitled to the money, then it shall be paid into the Supreme Court for the persons entitled thereto.
- (h) On petition to the Supreme Court or a judge thereof, such persons may obtain payment thereof, with any interest that may have accrued thereon, after deducting all costs incurred by the valuer-general in connection with the petition.

**77.** If such owner is not satisfied with the value as fixed by the valuation court, then the following provisions shall apply:—

- (a) He may, within fourteen days after the hearing by the valuation court, give notice to the valuer-general that he requires the improved value to be reduced to the amount specified in such notice (being the sum which in the opinion of the owner is a fair improved value), or the land to be acquired on behalf of His Majesty at the sum specified in such notice.
- (b) If such notice is duly given to the valuer-general, he may either reduce the improved value to the sum specified in the notice or to any other sum agreed on by him and the owner, or may refer the matter to the Governor.
- (c) If the Governor does not approve of the acquisition of the land, then the valuer-general shall reduce the improved value to the amount specified in the notice, or to any other sum agreed on as aforesaid, and shall alter the roll accordingly.
- (d) If the Governor approves of the acquisition of the land at the sum specified as aforesaid in such notice, then the Governor may, by proclamation, declare the land to be vested in His Majesty, whereupon the provisions of paragraphs (d) to (h) of the last preceding section shall, mutatis mutandis, apply.

Owner may give notice to valuer-general to reduce value or acquire land.  
cf. N.Z., s. 31.

**78.** (1) If the improved value of the land is assessed by the valuer-general under the provisions of the two last preceding sections, a due alteration in the unimproved value and in the assessed annual value and in the apportionments necessary under this Act shall also be made where necessary.

Consequential alterations.  
cf. N.Z., s. 32.

(2) If the valuer-general and the owner are unable to agree as to such last-mentioned alteration, the question shall be referred to the valuation court, whose decision shall be final.

**79.** The Treasurer shall, upon the Governor's warrant, pay out of the Consolidated Revenue, without further appropriation than this Act, all moneys required to be expended in connection with the acquisition of land under this Act.

Cost to be paid from Consolidated Revenue.  
cf. N.Z., s. 33 (1).

**80.** Where land becomes vested in His Majesty under this Title to land. Part, then the possession of such land shall be deemed to be in His Majesty, and every person on such land in pursuance of a lease shall attorn to His Majesty. cf. N.Z., s. 33 (2).

**81.** Any land acquired under this Part may be sold, leased or otherwise disposed of in such manner as the Governor directs; and the Governor may, in the name of His Majesty, convey, transfer, lease, or otherwise assure such land in pursuance of any such sale, lease or disposition. Land may be sold, cf. N.Z., s. 33 (3).

PART IX.

MISCELLANEOUS.

*Power to obtain information for valuation purposes.*

**82.** Whenever any land is sold or any lease is transferred, surrendered, or assigned, the purchaser, transferee, surrenderee, or assignee, as the case may be, shall give written notice thereof to the valuer-general within one month of the completion thereof, and shall give such particulars in respect of the sale, transfer, surrender, or assignment as the valuer-general may in writing require or as may be prescribed. Changes of ownership. cf. L. G. s. 144, (10).

**83.** The valuer-general may from time to time by notice in the Gazette and in such newspaper as he may deem sufficient require all persons to furnish returns of the lands of which they are the owners for an estate in freehold. Returns of land owned. cf. Wealth L. T., s. 15.

**84.** Where a lease in writing of any land contains a condition that the lessee shall pay any portion of the rates or taxes imposed on such land, the lessor shall, on the request in writing of the valuer-general, furnish him with a certified copy of such lease, and if he fails so to furnish such copy he shall be liable to a penalty not exceeding twenty pounds. Lessor to furnish copy of lease. cf. L. G. s. 144 (6).

**85.** The valuer-general or any official valuer may demand of the owner or person in occupation or charge of any mine the production of the books, accounts, balance-sheets, reports, and transactions of such mine, and of a statement showing the extent and gross value of the total output of such mine during either the three calendar years ending on the thirty-first day of December or the three financial years according to the accounts of such mine preceding the date of such demand, and such owner or person shall produce such statement within one month from the date of such demand being made upon him: Information for purpose of valuing mines. cf. L. G., s. 137 (3); Wealth L. T. 64-65; Ordinance 5 under L. G. Act.

Provided

Provided that where such books, accounts, balance-sheets, reports, and transactions cannot be conveniently produced to the valuer-general or official valuer, such person shall so inform him within one month of such demand being made, and at the same time shall inform him of the place at which they may be inspected; and thereupon such person shall supply to the valuer-general or official valuer within the said month copies of, or of such parts of, such books, balance-sheets, accounts, reports, and transactions as the valuer-general or official valuer may specify by notice in writing served on such person.

Such statements and copies shall be verified by a statutory declaration made by the person who at the time has charge of such books, balance-sheets, accounts, reports, and transactions; and such statutory declaration shall state that it is so made; and the valuer-general or official valuer shall have power to demand such further evidence of the correctness of all statements and figures appearing in such statement and copies as he may think necessary.

**86.** The valuer-general or official valuer or valuation court may at all times during the day enter on any land for the purposes of this Act; and the owner or occupier or manager thereof shall answer any questions put to him by the valuer-general, official valuer, or court, and generally afford all necessary information to enable a correct valuation to be made.

Power of valuer-general or district valuer, and duties of owners and occupiers.  
cf. N.Z., s. 23 (1);  
cf. L. G., s. 137 (3);  
C'wealth L. T., s. 64.

**87.** Every person who in any way obstructs or hinders the valuer-general, official valuer, or any officer in the exercise of his functions under this Act, or refuses to answer any relevant questions or to afford any information in his power when duty required to do so shall be liable to a penalty not exceeding ten pounds.

Penalty for refusing information.  
cf. N.Z., s. 23 (2);  
C'wealth L. T., s. 67.

*Certificates of valuation.*

**88.** On application in writing, and on payment of the prescribed fee, the valuer-general shall supply to any person in such form as the valuer-general may determine a certified copy of any entry in a valuation roll. Such copy is hereinafter referred to as a certificate of valuation.

Copies of entries to be supplied.  
N.Z., s. 35.

**89.** A certified copy supplied by the valuer-general of the valuation of any property appearing in a valuation roll may for the purpose of that Act, be accepted as a valuation made by a sworn valuator under the Real Property Act, 1900, or any Act amending the same:

Valuation for purposes of Real Property Acts.  
N.Z., s. 37.

Provided that in every such case where such copy is required by the Registrar-General it shall be the duty of the valuer-general to satisfy himself that the entry is correct as to the then value and other prescribed particulars of the property to which the entry relates; and for that purpose he may amend the roll where necessary.

*Procedure*

*Procedure.*

**90.** The valuer-general may appear either personally or by solicitor in any court or in any proceedings, or by any officer of the department, and the statement of any such solicitor or officer of the department that he so appears by the authority of the valuer-general shall be accepted as sufficient evidence of such authority.

Right to appear.  
N.Z., s. 38;  
C'wealth L. T., s. 8.

**91.** The valuer-general may sue for the recovery of fees, and may initiate and conduct prosecutions for breaches of this Act or of any regulation made under it.

Method of recovery  
of penalties and fees.

*Regulations.*

**92.** The Governor may from time to time make regulations for all or any of the following purposes, that is to say :—

Power to make  
regulations.

- (a) Defining the duties and powers of the valuer-general and official valuers and persons appointed under this Act.
- (b) Determining the form and contents of the district valuation rolls, and making provision for whatever he deems necessary for the proper preparation, completion, alteration, amendment, and custody thereof.
- (c) Determining the mode in which valuation lists shall be prepared for and supplied to rating and taxing authorities, and making provision for whatever he deems necessary in connection therewith.
- (d) For giving effect to the provisions of this Act as to notices and objections and prescribing the manner of serving notices and what shall be conclusive proof of service.
- (e) Determining the fees payable under the Act, and the mode in which the same shall be paid and recoverable.
- (f) Making provision for anything which is expressed to be prescribed or in respect of which regulations are contemplated by this Act.
- (g) For the exercise of any powers by this Act conferred upon him.
- (h) Prescribing penalties for the breach of this Act.
- (i) Making provision for any matter which he deems necessary in order to give full effect to this Act.

N.Z., s. 40; C'wealth  
L.T., s. 74.

**93.** Any such regulations may provide a penalty not exceeding *fifty* pounds for the breach thereof.

Penalties.  
N.Z., s. 40 (2).

**94.** 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; and all fees received and fines recovered under this Act shall be paid into the Consolidated Revenue.

Expenses of  
administration—  
Fees and fines to be  
paid to public  
account.  
N.Z., s. 41.

**95.** The valuer-general shall, within sixty days after the close of each financial year ending the thirtieth day of June, prepare and lay before Parliament if sitting, or if not, then within fourteen days after the commencement of the next session, a statement of accounts made up to the close of such year, and showing all income and expenditure under this Act in respect of such year.

Statement of  
accounts to be laid  
before Parliament.  
N.Z., s. 42; C'wealth  
L.T., s. 9.