

New Zealand.

ANALYSIS.

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1900, No. 17.

AN ACT to amend "The Government Valuation of Land Act, 1896." Title.
[25th September, 1900.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. The Short Title of this Act is "The Government Valuation of Land Act Amendment Act, 1900"; and it shall form part of and be read together with "The Government Valuation of Land Act, 1896" (hereinafter called "the principal Act"). Short Title.

2. For all the purposes of the principal Act and this Act, except where inconsistent with the context,— Definitions.

“Capital value” of land means the sum which the owner’s estate or interest therein, if unencumbered by any mortgage or other charge thereon, might be expected to realise at the time of valuation if offered for sale on such reasonable terms and conditions as a *bonâ 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 the effect of such work or material used is to increase the value of the land, and 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 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 :

“Land” means and includes all land, tenements, and hereditaments, whether corporeal or incorporeal, in New Zealand, and all chattel or other interests therein, and all timber or flax growing or standing thereon : Provided that native bush or native trees which have been planted for shelter or ornamental purposes on an area not exceeding twenty-five acres shall not be included in the definition of land in this section :

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

“Unimproved value” of any piece of land means the sum which the owner’s estate or interest therein, if unencumbered by any mortgage or other charge thereon, and if no improvements existed on that particular piece of land, might be expected to realise at the time of valuation if offered for sale on such reasonable terms and conditions as a *bonâ fide* seller might be expected to require :

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

Provided that the value of improvements shall in no case be deemed to be more than the cost of such improvements estimated at the time of valuation, exclusive of the cost of repairs and maintenance.

3. Notwithstanding anything to the contrary in subsection one of section two of the principal Act, it is hereby declared that each district or subdivision of a district as defined by “The Rating Act, 1894,” shall be deemed to be a special district for the purposes of the principal Act and this Act.

4. It shall not be necessary to prepare a general valuation-roll, and in lieu thereof all references to the general valuation-roll and the standard roll in the principal Act are hereby declared to apply to the district valuation-roll.

Meaning of
“special district.”

References to
general roll apply
to district roll.

5. Sections four, five, six, eight, fifteen, and section seven, with the exception of subsection five of the last-named section, of the principal Act are hereby repealed.

Repeal.

6. A district valuation-roll shall be prepared for each special district, and shall be in the prescribed form, and shall set forth in respect of each separate property the following particulars:—

Preparation of district roll, and contents thereof.

- (1.) The name of the owner of the land, and the nature of his estate or interest therein, together with the name of the beneficial owner in the case of land held in trust;
- (2.) The name of the occupier within the meaning of "The Rating Act, 1894";
- (3.) The situation, description, and area of the land;
- (4.) The nature and value of the improvements on the land;
- (5.) The unimproved value of the land;
- (6.) The capital value of the land;
- (7.) Such other particulars as are prescribed.

7. (1.) The District Valuers shall be persons of reputed local knowledge of land values, and shall exercise their functions in such special districts as the Valuer-General from time to time directs; and the fact of a District Valuer exercising his functions in any specified special district shall be sufficient evidence of his authority so to do.

Where District Valuers to exercise functions.

(2.) All references to District Valuers in the principal Act or this Act shall be deemed to include any officer or valuer appointed or employed by the Valuer-General to act in the preparation of the district roll, or in the making of any valuation.

References to District Valuers to include certain other officers.

8. The district valuation-rolls prepared under the principal Act shall be deemed to have been lawfully prepared, and shall be subject to the provisions of this Act.

Validation of existing rolls.

9. (1.) The district valuation-rolls for any one or more special districts, or for all the special districts in the colony, may be revised by the Valuer-General as at such date or dates as the Governor in Council from time to time prescribes:

District rolls may be revised.

Provided that in the case of each roll the period elapsing between the date as at which the roll was prepared and the first revision thereof, or, as the case may be, between any one such revision and the next, shall in no case be less than two years.

(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 Valuer-General thinks fit.

10. For the purposes of such revision the Valuer-General 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.

11. Irrespective of the foregoing provisions for the revision of the roll, the Valuer-General may, of his own motion, from time to time and at any time during its currency (meaning thereby the period elapsing between the date as at which the roll was prepared

Alterations during currency of rolls.

and the first revision thereof, or, as the case may be, between any one revision and the next), make all such alterations and amendments therein 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—

- (1.) Any improvements being added to or removed from the land :
- (2.) Any change in the ownership or occupancy of the land :
- (3.) Any amended valuation being made on the application of the owner under subsection five of section seven of the principal Act :
- (4.) 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.

Alterations as to
land leased.

12. The Valuer-General may also at any time, and from time to time, during the currency of a roll make such alterations or adjustments of value in the case of land which is leased or subject to any other terminable charge or interest as are necessary for the purpose of correctly assessing the respective interests of the respective owners at any specified time.

Notice of alterations
to be given.

13. (1.) The Valuer-General shall give to each owner whose valuation has at any time been altered a notice of such alteration in the prescribed form :

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

(2.) Such owner may object to such altered valuation within such time as is fixed by the Valuer-General in such notice.

Objections may
be made.

14. When a roll has been revised, the Valuer-General, or any local authority, or any owner whose name appears thereon, shall, within such time after the revision thereof as the Valuer-General publicly notifies by advertisement, have the right to object to any valuation therein, whether or not such valuation has been altered by the revision.

Objections to be
heard before
Assessment Court.
Constitution of
Court.

15. All objections shall be heard and determined by an Assessment Court constituted under this Act.

- (1.) Each Assessment Court shall consist of three members, of whom one shall be the Stipendiary Magistrate exercising jurisdiction in the Magistrate's Court situate in or near the locality in which the subject-matter of the objection arises.
- (2.) Such Stipendiary Magistrate shall be the President of the Court.
- (3.) The other two members of the Court shall be appointed by the Governor in Council.
- (4.) The Clerk of such Stipendiary Magistrate's Court shall be the Clerk of the Assessment Court.
- (5.) In any public notification or advertisement of an intended sitting of an Assessment Court the names of the members of whom the Court will be constituted may be stated, and the production of a copy of any such public notification or advertisement purporting to be signed by or on behalf

of the Valuer-General shall be *prima facie* proof that the members of the Court so constituted are duly appointed and qualified.

16. The Valuer-General shall prepare and lay before the Assessment Court, prior to the opening of the Court, a list of all objections which are to be heard, 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 to be made.

17. (1.) Subject to the provisions of sections eighteen to twenty-four and thirty to thirty-two hereof, the decision of the Assessment Court shall be final, and the onus of proof shall rest with the objector.

Decision of Court to be final, except as hereinafter provided.

(2.) If, on the hearing of the objection, the Assessment Court makes any alteration in the valuation, then it shall make all such consequential alterations as are necessary for the purpose of fixing the capital and unimproved values and the value of improvements.

18. Notwithstanding anything to the contrary in this Act or any other Act, the decision of the Assessment Court on any objection before it shall, with the leave of the President of the Court, be subject to appeal to the Supreme Court on points of law, in the manner and subject to the provisions hereinafter contained.

Appeal from decision of Assessment Court on points of law.

19. Within seven 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 Valuer-General) shall also give security for costs; and with respect to the appeal the following provisions shall apply:—

Notice of appeal.

(1.) Notice of appeal shall be given by leaving with the Clerk of the Assessment Court and serving on the respondent a notice in writing, briefly stating the point of law forming the ground of the appeal.

(2.) The security for costs shall be to such amount and in such form as are approved by the President of the Assessment Court.

Security for costs.

(3.) The case on appeal shall consist of a copy of the valuation, the objection thereto, the decision of the Assessment Court, and the notice of appeal.

Form of case on appeal.

20. With respect to every case on appeal the following provisions shall apply:—

Provisions as to appeals.

(1.) The appellant shall, within seven days after the latest day on which he could have properly given notice of appeal, deliver to the respondent a draft of the case on appeal for his approval.

(2.) The respondent, within five days after the receipt thereof, shall return the draft, either approved or altered, as he may desire, to the appellant, who, if the draft is approved or the alterations are accepted, shall engross it in triplicate; and one copy of the engrossment shall be signed by the parties or their solicitors before it is delivered to the Clerk of the Assessment Court, as hereinafter provided.

- (3.) If the parties do not agree as to the form of the draft, it shall forthwith be forwarded by the appellant to the Clerk of the Assessment Court, and the President thereof shall, after hearing the parties, if he thinks fit, or either of them, or their solicitors, settle the draft and return it to the appellant, by whom it shall be engrossed in triplicate as settled.
- (4.) Within seven days after the draft has been agreed on or settled as aforesaid the engrossments shall be delivered to the Clerk of the Assessment Court, who shall procure one of them to be signed by the President thereof, and such engrossment shall thereupon be the case on appeal.
- (5.) Each of the other two engrossments shall be made by the Clerk into a correct copy of the case on appeal, and he shall file one copy and forward the other to the respondent.
- (6.) The Clerk shall transmit or deliver the case on appeal to the Registrar of the Supreme Court at the place where the appeal is to be heard, and the Registrar shall within seven days after receipt thereof enter the same on the list of cases for hearing at the next practicable sitting of the Supreme Court.
- (7.) If at such hearing the appellant does not appear to prosecute the appeal, it shall be deemed to be abandoned, and shall be struck off the list

Order of Supreme Court final.
Exception.

21. On the hearing of the appeal the Supreme Court may make such order as it thinks fit, and, except as provided in sections thirty to thirty-two hereof, such order shall be final and conclusive on all parties.

Costs of appeal.

22. The costs of the appeal shall be in the discretion of the Supreme Court, but shall not exceed ten pounds in addition to fees of Court.

Rules of Supreme Court to apply.

23. Subject to the provisions of this Act, the rules and practice of the Supreme Court shall apply to appeals under this Act.

Valuation may be acted on while appeal pending, subject to adjustment.

24. The fact that an appeal is pending shall not in the meantime interfere with or affect the decision of the Assessment Court 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.

Regulations.

25. The Governor in Council may from time to time make regulations for giving due effect to sections thirteen to twenty-four hereof.

Powers of District Valuers, and duties of owners and occupiers.

26. (1.) The District Valuer may at all times during the day enter on any land for the purpose of making a valuation of the same, and the owner or occupier or manager thereof shall answer any questions put to him by the Valuer, and generally afford all necessary information to enable a correct valuation to be made.

(2.) Every person who in any way obstructs or hinders the District Valuer in the exercise of his functions under this section, or refuses to answer any relevant question or to afford any information in his power under this section, shall be liable to a penalty not exceeding ten pounds.

27. Except as provided by sections eleven and twelve hereof, all valuations made during the currency of any district valuation-roll shall be recorded in a supplementary roll, and not in the district valuation-roll. Supplementary roll.

28. Except for the assessment of land-tax and local rates (for which purpose the district valuation-roll shall alone be used), the supplementary roll may be used for the same purposes as the district valuation-roll. Purposes for which entries in supplementary roll may be used.

29. With respect to the valuation-roll supplied to any local authority under section nine of the principal Act, the following provisions shall apply, anything in "The Rating Act, 1894," or in any other general, special, or local Act, to the contrary notwithstanding:— Provisions as to local valuation-rolls.

(1.) The local authority may forward to the Valuer-General a list of any alterations which it desires shall be made in the roll, but it shall not be lawful for the local authority to make any alteration in such roll without the consent of the Valuer-General.

(2.) Every rate levied by the local authority in any year shall be levied in accordance with the entries appearing in such roll as corrected from the district valuation-roll up to the thirty-first day of March next preceding the date of the levy, and the rate shall not be affected by any alteration in the roll subsequently made during the year.

(3.) The local authorities shall forward their rolls for correction and amendment at such times and to such places as the Valuer-General directs.

(4.) The provisions of section eight of "The Rating Act, 1894," shall not be held to be binding on the Valuer-General in so far as that section limits the date for transmitting the roll to the local authority.

(5.) In any case where the boundaries of the district of a local authority are altered, or a new district is constituted, the Valuer-General shall, at the request of the local authority, as provided in section nine of the principal Act, make such new rolls or such alterations in the existing rolls as may be necessary to give effect to the provisions of this Act.

30. If the Valuer-General is of opinion that any land (other than a leasehold interest therein) has been fixed by the Assessment Court at less than its capital value, the following provisions shall apply:— Valuer-General may increase assessment, or, if owner does not consent, may acquire land.

(1.) The Valuer-General may, within fourteen days after the hearing by the Assessment Court, give notice to the owner by registered letter that he requires the owner to consent to the capital value being fixed at a sum specified

in the notice (being the sum which, in the opinion of the Valuer-General, is the fair capital value of the land), and that, failing such consent being given within thirty days after such notice is received or is delivered at its address, the Valuer-General will recommend the Governor to acquire the land on behalf of Her Majesty at that sum.

- (2.) The owner may, within the said thirty days but not afterwards, consent to the capital 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 capital value in accordance with such notice or agreement, and alter the roll accordingly.
- (3.) If the owner does not consent or make any such agreement as aforesaid, then the Governor may acquire the land on behalf of Her Majesty at the sum specified as aforesaid in such notice, and for that purpose may, within a reasonable time, by Order in Council gazetted, declare that the land is vested in Her Majesty.
- (4.) The effect of such Order in Council shall be to vest the land in Her Majesty for the same estate or interest therein as the owner was entitled to at the date of the gazetting of such Order in Council, but subject to all mortgages and other charges then affecting the land.
- (5.) When such Order in Council has been gazetted the District Land Registrar of the district in which the land is situate shall, at the request of the Colonial Treasurer, do all things necessary in order to call in outstanding instruments of title, and duly register the title of Her Majesty.
- (6.) If the Governor in Council exercises the power aforesaid, then any sum payable to the owner in respect of his estate or interest may be paid to him.
- (7.) If the owner refuses or neglects to receive the money, or is absent from the colony, 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 Public Trust Office in trust for the person entitled thereto.
- (8.) Upon petition to the Supreme Court or a Judge thereof, and upon establishing his title to the money, such person may obtain payment thereof, with any interest that may have accrued thereon, nevertheless after deducting the usual and proper charges of the Public Trustee, including all costs incurred by him in connection with the petition:

Provided that the Public Trustee shall not be entitled to charge commission on the capital sum.

31. If the owner of any land (other than the owner of a leasehold interest therein) is not satisfied with the value of such land as fixed by the Assessment Court, then the following provisions shall apply:—

Owner may give notice to Valuer-General to reduce value or acquire land.

- (1.) He may, within fourteen days after the hearing by the Assessment Court, give notice to the Valuer-General that he requires the capital value to be reduced to the amount specified in the notice (being the sum which in the opinion of the owner is the fair capital value), or the land to be acquired on behalf of Her Majesty at the sum specified in the notice.
- (2.) If such notice is duly given to the Valuer-General he may either reduce the capital 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 in Council.
- (3.) If the Governor in Council does not approve of the acquisition of the land, then the Valuer-General shall reduce the capital value to the amount specified in the notice, or to any other sum agreed on as aforesaid, and shall alter the roll accordingly.
- (4.) If the Governor in Council approves of the acquisition of the land at the sum specified as aforesaid in such notice, then the Governor may, by Order in Council gazetted, declare the land to be vested in Her Majesty, whereupon the provisions of subsections four to eight of section thirty hereof shall, *mutatis mutandis*, apply.

Procedure when such notice received by Valuer-General.

32. (1.) If the capital value of the land is assessed by the Valuer-General under the provisions of the two last preceding sections hereof, a due alteration in the value of improvements and in the unimproved value shall also be made where necessary.

Alterations consequent on alteration in capital value.

(2.) If the Valuer-General and the owner are unable to agree as to such last-mentioned alteration, the question shall in the prescribed manner be referred to the Assessment Court, whose decision shall be final.

Reference of disputes to Assessment Court.

33. (1.) The Colonial Treasurer shall, upon the Governor's warrant, pay out of the Consolidated Fund, without further appropriation than this Act, all moneys required to be expended in connection with the acquisition of land under sections thirty and thirty-one hereof.

Moneys payable out of Consolidated Fund.

(2.) Whenever land becomes vested in Her Majesty under either of the sections aforesaid, then the possession of such land shall be deemed to be in Her Majesty, and every person on such land shall be deemed to be an intruder thereon unless he proves a title to such possession as against Her Majesty.

Possession of land acquired to be in Her Majesty.

(3.) Any land acquired under this Act may be sold and disposed of in such manner as the Governor in Council directs; and the Governor may, in the name of Her Majesty, convey, transfer, or otherwise assure such land in pursuance of any such sale or disposition.

Sale and disposal thereof.

34. Any increases or reductions in value made by the Valuer-General under the provisions of this Act shall apply to the valuation-rolls supplied to local authorities under section nine of the principal Act, and the Valuer-General shall cause the valuation-roll to be amended accordingly.

Local rolls to be altered.

Definitions to apply to "The Rating on Unimproved Value Act, 1896."

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

Validation.

Principal Act modified.

35. The definitions of "capital value," "improvements," "unimproved value," and "value of improvements," in section two hereof shall extend and apply to "The Rating on Unimproved Value Act, 1896," and shall supersede the corresponding definitions (if any) in that Act.

36. The Valuer-General may appear either personally or by solicitor in any Court or in any other 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.

37. All valuations of land, and all district valuation or other rolls, heretofore made by the Valuer-General shall be deemed to be and to have been validly made so far as the validity thereof depends upon compliance with or conformity to the principal Act or this Act, or the regulations issued thereunder.

38. The principal Act is hereby modified in so far as it is in conflict with this Act, but not further or otherwise.