



ANALYSIS

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1951, No. 19

AN ACT for the compilation of certain enactments relating to the periodical valuation of landed properties. Title.
[1 December 1951]

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

1. This Act may be cited as the Valuation of Land Act 1951, and shall come into force on the first day of January, nineteen hundred and fifty-two. Short Title and commencement.

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

“ 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 realize 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: 1925, No. 31, s. 2
1926, No. 71, s. 2
1927, No. 52, s. 5
1933, No. 35, s. 2
1945, No. 25, s. 2

“ District ” means the district over which the jurisdiction of a local authority to levy rates extends; and includes a riding of a county, a ward of a borough, or any subdivision of a district for the purpose of the election of members of the local authority:

“ Improvements ” on land means all work done or material used at any time on or for the benefit of the land by the expenditure of capital or labour by any owner or occupier thereof in so far as the effect of the work done or material

used is to increase the value of the land, and the benefit thereof is unexhausted at the time of valuation; but, except in the case of land owned or occupied by the Crown or by a statutory public body, does not include work done or material used on or for the benefit of the land by the Crown or by any statutory public body, except so far as the same has been paid for by the owner or occupier either by way of direct contribution or by way of special rates on loans raised for the purpose of constructing within a county any road, bridge, irrigation works, water races, drainage works, or river protection works:

Provided that the value of improvements made out of loan moneys raised for the purpose of constructing within a county any road, bridge, irrigation works, water races, drainage works, or river protection works as aforesaid shall not exceed the amount of principal estimated by the Valuer-General to have been repaid by the owner in respect of any such loan by way of special rates:

Provided also that the reclamation of land from the sea shall not in any case be deemed to be improvements either of the land reclaimed or of any other land:

Provided further that work done or material used on or for the benefit of any land by the expenditure of capital or labour by any owner or occupier thereof in the provision of roads or streets or in the provision of water, drainage, or other amenities in connection with the subdivision of the land for building purposes shall not be deemed to be improvements after the land has been sold or another person has taken actual occupation of the land (whether by virtue of a tenancy for not less than six months certain or not):

“ Land ” means all land, tenements, and hereditaments, whether corporeal or incorporeal, in New Zealand, and all chattel or other interests therein, and all trees growing or standing thereon:

Provided that the value of any trees that have been planted (other than fruit trees or live hedges), and the value of any trees that have been preserved for shelter or ornamental purposes, shall not be included in any valuation appearing in a valuation roll supplied by the Valuer-General to a local authority pursuant to section twenty-eight hereof:

“Land Valuation Court” means the Land Valuation Court constituted under the Land Valuation Court Act 1948: 1948, No. 50

“Local authority” includes an Electric Power Board:

“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 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 realize at the time of valuation if offered for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to impose, and if no improvements (as hereinbefore defined) had been made on the said land:

“Value of improvements” means the added value which at the date of valuation the improvements give to the land.

3. (1) In any case where the Valuer-General or the Land Valuation Court is required or authorized by this Act, for the purpose of making any new valuation or, as the case may be, any alteration in any valuation, to preserve uniformity with existing roll values of comparable parcels of land, the expression “existing roll values” shall be deemed to mean the values appearing on the district valuation roll—

Meaning of expression “existing roll values”.
1946, No. 40, s. 78
1948, No. 50, s. 30 (3)

(a) As revised in the general revision of that roll (whether made pursuant to section nine or pursuant to section ten hereof) which last precedes such new valuation or alteration as aforesaid; and

(b) As corrected, pursuant to section twenty-one hereof, in consequence of any alterations made in connection with that general revision by the Land Valuation Court.

(2) In making any such new valuation or alteration as aforesaid the Valuer-General or, as the case may be, the Land Valuation Court shall not take into account any reduction in value of any comparable parcel of land made pursuant to section thirty-six hereof.

Officers

Appointment
of Valuer-
General and
officers.

1925, No. 31,
s. 3

4. There may from time to time be appointed a Valuer-General, and also such District Valuers and other officers as are deemed necessary.

Deputy of
Valuer-General.
Ibid., s. 4

5. (1) There may also from time to time be appointed some fit person to be Deputy of the Valuer-General.

(2) The Deputy shall, under the control of the Valuer-General, perform such general official duties as he is called upon to perform by the Valuer-General; and in case of the illness, absence, or other temporary incapacity of the Valuer-General the Deputy shall act in his name and on his behalf, and while so acting shall have and may exercise all the powers, duties, and functions of the Valuer-General.

(3) On the occurrence from any cause of a vacancy in the office of Valuer-General (whether by reason of death, resignation, or otherwise), and so long as the vacancy continues, the Deputy shall have and may exercise all the powers, duties, and functions of the Valuer-General.

Where District
Valuers to
exercise
functions.
Ibid., s. 5

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

(2) All references to District Valuers in 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.

7. (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.

Powers of District Valuers, and duties of owners and occupiers. 1925, No. 31, s. 6

(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 on summary conviction to a fine not exceeding ten pounds.

District Valuation Rolls

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

Preparation of district valuation roll. Ibid., s. 7

- (a) 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:
- (b) The name of the occupier within the meaning of the Rating Act 1925:
- (c) The situation, description, and area of the land:
- (d) The nature and value of the improvements:
- (e) The unimproved value of the land:
- (f) The capital value of the land:
- (g) Such other particulars as are prescribed.

See Reprint of Statutes, Vol. VII, p. 977

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

Revision of district rolls. 1925, No. 31, s. 8

(2) Any 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. (1) Notwithstanding anything in subsection one of the last preceding section, in any case where the Valuer-General has revised or hereafter revises the district valuation roll for any district as at any date after the thirty-first day of March, nineteen hundred and

Revision of rolls at five-yearly intervals. 1946, No. 40, s. 77

forty-seven, the Valuer-General shall thereafter make successive revisions of that roll in accordance with this section.

(2) Every such successive revision as aforesaid shall be made as at a date not later than five years after the date as at which the revision last preceding it is made:

Provided that in respect of any revision required by this section to be made the Governor-General by Order in Council may, if in his opinion it is impracticable or undesirable to make that revision, direct that the revision be postponed until a date not later than a date to be specified in that behalf in the Order in Council; and in any such case that revision shall be made as at a date not later than the date so specified.

(3) The provisions of any enactment relating to the revision of district valuation rolls shall apply with respect to a revision of a roll pursuant to this section in the same manner as if it were a revision made pursuant to subsection one of the last preceding section.

Provisions as to
revision of
rolls.
1925, No. 31,
s. 9

11. For the purposes of any revision under the foregoing provisions of this Act 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.

Alterations
during currency
of rolls.
Ibid., s. 10

12. 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 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—

(a) Any improvements being added to or removed from the land:

(b) Any change in the ownership or occupancy of the land:

- (c) Any new valuation being made on the application of the owner under section forty-one hereof:
- (d) 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:
- (e) Any subdivision of the land.

13. Where for any reason the value of any land does not appear on any valuation roll, either separately or as part of a larger area, or where for any reason the value of any interest in any land or of any thing included for the purposes of the principal Act in the meaning of the term "land" has not been included in the value of any land as appearing on any district valuation roll, the value of that land, interest, or thing shall be entered on the district valuation roll, and on the valuation roll of the local authority compiled therefrom, as on the thirty-first day of March, nineteen hundred and twenty-six, or the thirty-first day of March immediately preceding the date on which the valuation is actually entered upon the district valuation roll, whichever date is the later:

Relating back of valuation made to remedy omission.
1926, No. 71,
s. 3

Provided that nothing herein shall authorize the entry on any roll of the value of any interest or thing as aforesaid as on a date earlier than the creation of the interest, or the commencement of the existence of the thing, as the case may be:

Provided also that nothing herein shall authorize the value of any trees to be retained upon the valuation roll of any local authority after the thirty-first day of March, nineteen hundred and twenty-seven.

14. The powers conferred by section twelve hereof on the Valuer-General in consequence of any subdivision of land shall be deemed to authorize him to make fresh valuations of the separate parcels of any subdivided land if he is of opinion that, by reason of the subdivision or of any alienation upon subdivision, the value of the parcels would not be correctly represented by an apportionment of the valuation then in force and that the fresh valuations would preserve uniformity with existing roll values of comparable parcels of land.

Amendment of valuation on subdivision of land.
1940, No. 18,
s. 57

Alterations as to land leased. 1925, No. 31, s. 11

15. 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.

Power of Valuer-General to amend district roll. Ibid., s. 12

16. (1) Notwithstanding anything to the contrary in this Act, the Valuer-General may, with the approval of the Minister in charge of the Valuation Department, of his own motion at any time during the currency of a district valuation roll amend the same by altering any valuation if in his opinion the alteration is rendered necessary or desirable by reason of particular circumstances affecting the valuation.

(2) All amendments of a district valuation roll made pursuant to this section shall be subject to the provisions of section eighteen hereof as to notices and objections.

Revaluation of unimproved values in boroughs. 1927, No. 52, s. 2
See Reprint of Statutes, Vol. VII, p. 977

17. (1) Where a Borough Council has, pursuant to the provisions of the Rating Act 1925 or the corresponding provisions of any former Act, adopted the system of rating property on the basis of the unimproved value thereof the Governor-General in Council may at any time while that system is in force direct or authorize the Valuer-General to ascertain, as at a date or dates to be specified in that behalf,—

- (a) The unimproved value of any property or properties; or
- (b) The value of the improvements on any property or properties.

(2) On ascertaining the unimproved value of any property or the value of the improvements thereon, as the case may be, pursuant to this section the Valuer-General shall adjust the capital value thereof as appearing on the district valuation roll by the addition thereto or the subtraction therefrom, as the case may require, of an amount equal to the amount by which the unimproved value or the value of improvements, as the case may be, has been increased or reduced.

(3) In any case to which this section applies there shall be a right of objection under section nineteen hereof as if the valuation roll had been revised pursuant to a direction of the Governor-General given under section nine hereof:

Provided that the right of objection in respect of any property shall be limited to a right to object to the unimproved value only or to the value of improvements only, as the case may require.

(4) In every case to which this section applies the district valuation roll shall disclose with respect to the several properties valued therein the dates upon which the several values were last ascertained by revaluation, and all certificates or other instruments issued by the Valuer-General in respect of any value appearing in a district valuation roll as at any date shall disclose the same facts.

Objections

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

Notice of alterations to be given.
1925, No. 31,
s. 13

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

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

19. 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 that valuation has been altered by the revision.

Objections may be made.
Ibid., s. 14

20. (1) Every objection shall be considered by the Valuer-General, who may make such inquiries relating thereto as he thinks fit, and may decide that the valuation should be altered to the extent claimed in the objection or to such extent as may have been agreed upon with the objector, or may decline to make any amendment in the valuation, or may decide of his own motion to refer the objection to the Land Valuation Court.

Procedure as to objections.
1948, No. 77,
s. 46

(2) Except where the Valuer-General decides of his own motion to refer the objection to the Land Valuation Court, he shall serve written notice of his decision on the objector and, where the objector is not also the owner of the land, on the owner thereof. Every such notice shall be sent by post and addressed to the objector or owner, as the case may be, or, where

the objection was made by an agent of the objector, to that agent at his last known place of abode or business in New Zealand, and shall be deemed to have been served when it would in the ordinary course of post be delivered.

(3) Any person to whom notice is given under the last preceding subsection may within fourteen days after service of the notice give written notice to the Valuer-General requiring the objection to be heard by the Land Valuation Court.

(4) If no notice referred to in the last preceding subsection is given within the said period of fourteen days, the decision of the Valuer-General shall be deemed to have been assented to by the objector and, where the objector is not also the owner of the land, by the owner thereof; and the Valuer-General shall thereupon make all such alterations in the valuation roll as are necessary to give effect to his decision, which shall be final and conclusive, and which, for the purpose of levying and recovering rates and taxes, shall take effect from the date on which the valuation objected to would have taken effect had no objection been made.

(5) The list of objections to be filed from time to time in the Land Valuation Court by the Valuer-General shall comprise those objections in respect of which he has received a notice referred to in subsection three of this section or which he has of his own motion decided to refer to the Land Valuation Court.

List of
objections to
be made.

1925, No. 31,
s. 25

1948, No. 50,
s. 30 (4)

21. The Valuer-General shall from time to time prepare and file in the Land Valuation Court a list of objections to be determined by the Court, and the Chairman of the Land Valuation Committee to whom those objections are referred shall enter all decisions given by the Committee in that list and shall initial all such entries. Except in the case of entries against which an appeal is lodged, the Valuer-General shall correct the roll from that list accordingly.

Alteration in
valuation.

1925, No. 31,
s. 26

1948, No. 50,
s. 30 (3), (4)

22. If, on the hearing of the objection, the Land Valuation 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, and the Valuer-General shall correct the roll accordingly.

23. The decision of the Land Valuation Court shall be final, and the onus of proof shall rest with the objector.

Decision of Court final.
1925, No. 31, s. 27
1948, No. 50, s. 30 (3), (4)

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

Valuation may be acted on while appeal pending.
1925, No. 31, s. 34
1948, No. 50, s. 30 (4)

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.

25. The provisions of the last preceding section shall apply, with the necessary modifications, in the event of an alteration of any valuation being made by the Land Valuation Court, or by the Valuer-General acting under the authority of section thirty-five or section thirty-six hereof.

Application of last preceding section.
1925, No. 31, s. 35
1948, No. 50, s. 30 (3)

Supplementary Rolls

26. Except as provided by sections twelve and fifteen 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.
1925, No. 31, s. 36

27. 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 supplementary roll may be used.
Ibid., s. 37

Purposes for Which Rolls to be Used

28. (1) In the case of each district the district valuation roll, so long as it continues in force, shall be the roll from which the valuation roll of every local authority rating on the capital or on the unimproved value shall be framed; and for that purpose the Valuer-General, at the request of each such local authority, and upon receiving from it an accurate description of the boundaries of its rating district, shall, in the prescribed manner and form.

District roll to be the roll for local authorities.
Ibid., a. 38

compile from the district valuation roll, and supply to the local authority, a valuation roll of all rateable property within its rating district.

(2) Each such valuation roll shall, whilst the district valuation roll continues in force, be the valuation roll of the local authority for the purposes of rating.

(3) There shall be payable by every local authority to which a valuation roll is supplied such fees as the Governor-General by Order in Council from time to time prescribes.

Provisions as to valuation rolls supplied to local authorities. 1925, No. 31, s. 39

29. With respect to the valuation roll supplied to any local authority under the last preceding section, the following provisions shall apply, anything in any other general, special, or local Act to the contrary notwithstanding:—

- (a) 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, without the consent of the Valuer-General, to make any alteration in the roll, except as to changes of ownership or occupancy of which notice has been received by the local authority under section sixty-eight of the Rating Act 1925:
- (b) Every rate levied by the local authority in any year shall be levied in accordance with the values appearing in the 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 value during the year:
- (c) The local authorities shall forward their rolls for correction and amendment at such times and to such places as the Valuer-General directs:
- (d) 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, make such new rolls or such alterations in the existing rolls as may be necessary to give effect to the provisions of this Act.

See Reprint of Statutes, Vol. VII, p. 1003

30. (1) Notwithstanding anything to the contrary in paragraph (b) of the last preceding section, any Borough Council, County Council, Town Board, or Road Board may in any year, but subject to the provisions of this section, resolve that the rates leviable by it on its own account for that year shall be levied on a proportionate part, being not less than seventy-five per cent thereof, of the values appearing in the valuation 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 rates for that year shall be levied in accordance with the resolution.

Local authority may levy rates for any year on a proportionate part of the values on valuation roll. 1933, No. 35, s. 5
1948, No. 50, s. 30 (3)

(2) If any Borough Council, Town Board, or Road Board, which passes a resolution under the last preceding subsection, levies rates on its own account on any land in respect of which a special rateable value is in force under the Urban Farm Land Rating Act 1932, the resolution, whether so expressed therein or not, shall apply to those special rateable values in the same manner in all respects as it applies to the valuations appearing in the valuation roll.

1932, No. 20

(3) Notwithstanding anything in the foregoing provisions of this section, if the valuation of any property has been reduced by the Valuer-General pursuant to section thirty-six or section forty-one hereof, or by the Land Valuation Court on objection from a valuation made by the Valuer-General under section forty-one hereof, the following provisions shall apply:—

- (a) Except as provided in the next succeeding paragraph, all rates levied pursuant to a resolution passed in accordance with subsection one of this section shall be levied either on the amount of the new valuation or on the prescribed proportionate part of the valuation existing immediately before the new valuation was made (hereinafter referred to as the original valuation), whichever is the less:
- (b) If after the making of the original valuation, and whether before or after the making of the new valuation, the capital value of any property has been increased by the making of any improvements thereon, or has been reduced by the removal or destruction of any improvements,

all rates levied as aforesaid shall be levied either on the amount of the new valuation or on the prescribed proportionate part of the aggregate of the original valuation, increased by the value of the improvements so made, or on the prescribed proportionate part of the original valuation reduced by the value of the improvements so removed or destroyed, as the case may be, whichever is the less.

(4) Nothing in this section shall be construed as an authority to make any alteration in the values for the time being appearing in the valuation roll of any district.

31. (1) The valuations for the time being appearing in the district valuation roll shall, if and in so far as the Governor-General in Council from time to time directs, be used for the purposes following, that is to say:—

(a) The assessment of stamp duties under the Stamp Duties Act 1923:

(b) Advances and investments on mortgage of land by or on behalf of the undermentioned offices and Departments, that is to say,—

The Post Office;

The Government Insurance Office;

The Public Trust Office; and

Such other public offices and Departments as the Governor-General by Order in Council from time to time directs in that behalf.

(2) The valuations so used by any such office or Department (including the Stamp Duties Office) shall be deemed to be in lieu of the valuations (if any) prescribed by the Act under which the office or Department is constituted, and the provisions of that Act shall be read subject to this Act accordingly.

32. (1) Where for the purposes of the Stamp Duties Act 1923 a valuation of any land is required as at a date before or after the date as at which the last valuation thereof was made under this Act, it shall be the duty of the Valuer-General, on receipt of an application from the Commissioner of Stamp Duties, to satisfy himself as to the then value of the land, and, if necessary, to make a new valuation thereof.

(2) There shall be paid by the owner of the land or his personal representatives for any such valuation such fee as may be prescribed by regulations.

Purposes for which valuations in district valuation roll to be used.

1925, No. 31, s. 40

1937, No. 17, s. 3

1947, No. 25, s. 21

See Reprint of Statutes, Vol. VII, p. 402

Valuation for Stamp Duties Office.

1925, No. 31, s. 41

See Reprint of Statutes, Vol. VII, p. 402

33. Whenever a new valuation of any land is made by the Valuer-General under the last preceding section, notice of the amount of that valuation shall be given by him to the owner of the land, or to any other person liable in pursuance of that valuation to pay any duty.

34. (1) Any person to whom notice is so given may, within one month thereafter, appeal against that valuation to the Land Valuation Court within the district in which the land or any part thereof is situated.

(2) Notice of the appeal shall, not less than ten clear days before the hearing thereof, be given by the appellant to the Valuer-General, who shall be the respondent in the appeal.

(3) On the hearing of the appeal the Court may diminish, increase, or confirm the valuation appealed against, and may make such order as to the costs of the appeal as the Court thinks fit.

(4) For the purposes of the Stamp Duties Act 1923 the valuation as so diminished, increased, or confirmed by the Court shall be deemed to be and shall have the effect of a valuation made by the Valuer-General under section thirty-two hereof.

(5) In every appeal under this section such Court fees shall be payable as are prescribed by regulations made in that behalf.

(6) The Governor-General may from time to time, by Order in Council, make regulations, consistent with this section, prescribing—

- (a) The procedure in appeals under this section:
- (b) The mode in which notices of new valuations and notices of appeal against new valuations shall be given under the last preceding section and this section:
- (c) The fees payable to the Land Valuation Court in appeals under this section.

General Provisions as to Valuations

35. If the Valuer-General is of opinion that any land (other than a leasehold interest therein) has been valued by the Land Valuation Court at less than its capital value the following provisions shall apply:—

- (a) He may, within fourteen days after the sealing of the order of the Land Valuation Court, give notice to the owner by registered letter that

Notice of new valuations under last preceding section.

1925, No. 31, s. 42

Appeal from such valuations to Land Valuation Court.

Ibid., s. 43

1948, No. 50, s. 32 (2)

See Reprint of Statutes, Vol. VII, p. 402

Valuer-General may increase assessment or acquire land.

1925, No. 31, s. 44

1948, No. 50, s. 30 (3)

1949, No. 51, s. 60 (1)

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 that consent being given within thirty days after the notice is received or is delivered at its address, the Valuer-General will recommend the Governor-General to acquire the land on behalf of His Majesty at that sum:

- (b) The owner may, within the said thirty days but not afterwards, consent to the capital value being fixed at the sum specified in the notice, or at any other sum agreed to by him and the Valuer-General; and in any such case the Valuer-General may fix the capital value in accordance with the 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-General may acquire the land on behalf of His Majesty at the sum specified as aforesaid in the notice, and for that purpose may, within a reasonable time, by Order in Council gazetted, declare that the land is vested in His Majesty:
- (d) The effect of any such Order in Council shall be to vest the land in His Majesty for the same estate or interest therein as the owner was entitled to at the date of the gazetting of the Order in Council, but subject to all mortgages and other charges then affecting the land:
- (e) When any 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 Minister of Finance, do all things necessary in order to call in outstanding instruments of title, and duly register the title of His Majesty:
- (f) If the Governor-General 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:

- (g) If the owner refuses or neglects to receive the money, or is absent from New Zealand, 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:
- (h) On petition to the Supreme Court or a Judge thereof, and on establishing his title to the money, that 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.

36. (1) The provisions of this section shall apply only in cases where the value of land is fixed by the Land Valuation Court in connection with the revision of a district valuation roll under section nine or section ten hereof.

(2) If the owner of any land (other than the owner of a leasehold interest therein) is not satisfied with the value of the land as fixed by the Land Valuation Court he may within fourteen days after the sealing of the order of the Land Valuation Court give notice to the Valuer-General—

- (a) That he requires the capital value to be reduced to an amount to be specified in the notice in that behalf (being the sum which in the opinion of the owner is the fair capital value, but being not less in any case than the aggregate amount owing in respect of all mortgages and other charges, if any, to which the land is subject); or
- (b) If the Valuer-General declines to make that reduction, then that the land shall be acquired by His Majesty or sold in accordance with this section, at the sum specified in the notice.

Owner may
require Valuer-
General to
reduce
valuation of
land or to
arrange for its
disposal at
the owner's
valuation.
1933, No. 35,
s. 4
1945, No. 25,
s. 3 (3)
1948, No. 50,
s. 30 (3)
1949, No. 51,
s. 60 (2)

(3) Every notice given under the last preceding subsection shall state the amount owing in respect of any mortgages or other charges then affecting the land, together with such other particulars in relation to the land or such charges as may be prescribed.

(4) On receipt of a notice under subsection two of this section the Valuer-General may reduce the capital value to the sum specified in the notice by the owner, or to any other sum that may be agreed on by the Valuer-General and the owner.

(5) If the capital value is not reduced in accordance with the last preceding subsection, the Valuer-General may cause the land to be advertised for sale at the amount fixed by the owner as the capital value thereof, and the owner shall be obliged to sell the land at that price to any person nominated in that behalf by the Valuer-General.

(6) Where land subject to a mortgage or charge is sold under the foregoing provisions of this section, no liability in respect of any such mortgage or charge shall attach to the Crown, or to the Valuer-General, or to any person on behalf of the Crown.

(7) If the owner refuses or fails to execute any transfer or other instrument of assurance for the purpose of giving effect to a sale in accordance with the provisions of this section, the same may be executed by the Valuer-General as if he were the duly authorized agent of the owner.

(8) If the land is not sold in accordance with the foregoing provisions of this section (whether or not it has been offered for sale) it may be acquired by the Governor-General for any of the purposes of His Majesty's Government in New Zealand for the amount specified by the owner. In any such case the Governor-General may by Order in Council declare the land to be vested in His Majesty, and thereupon the provisions of paragraphs (d) to (h) of the last preceding section shall with any necessary modifications apply thereto.

(9) If any land to which a notice under subsection two of this section relates is not acquired by His Majesty or is not sold in accordance with the foregoing provisions of this section, the Valuer-General shall reduce the

capital value thereof to the amount specified in the notice, or to any other sum agreed to by the Valuer-General and the owner, and shall alter the roll accordingly.

37. On any alteration by the Valuer-General of the capital value of any land pursuant to section thirty-five or section thirty-six hereof, the value of the improvements (if any) and the unimproved value shall be so altered that the revised value of the improvements and the revised unimproved value respectively shall bear to the original value of the improvements and to the original unimproved value the proportion that the revised capital value bears to the original capital value.

On alteration of capital value, alterations to be made in value of improvements and in unimproved value.
1925, No. 31, s. 46

38. (1) The Minister of Finance shall, upon the Governor-General's Warrant, pay out of moneys appropriated by Parliament for the purpose all moneys required to be expended in connection with the acquisition of land under sections thirty-five and thirty-six hereof.

Moneys for acquisition of land.
Effect of acquisition.
Ibid., s. 47
1932, No. 11, s. 4 (3)

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

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

39. 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 twenty-eight hereof, and the Valuer-General shall cause the valuation roll to be amended accordingly.

On alteration of capital value, local rolls to be altered accordingly.
1925, No. 31, s. 48

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

Copies of entries in district rolls to be supplied.
Ibid., s. 49

Provided that in every case where the copy is required for lending purposes by any of the aforesaid offices or Departments 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 shall amend the roll where necessary.

New valuation
at request of
owner.

1933, No. 35,
s. 3

1945, No. 25,
s. 3 (1), (2)

1948, No. 50,
s. 30 (3)

41. (1) Any person may, by notice in the prescribed form and on payment of the prescribed fee, require the Valuer-General to make a new valuation of any land of which that person is the owner; and in any such case the roll shall, where necessary, be amended pursuant to the result of the new valuation.

(2) In any case where a new valuation is required to be made under this section, the new valuation shall preserve uniformity with existing roll values of comparable parcels of land.

(3) The person giving such notice as aforesaid, or the Valuer-General, or any local authority affected shall, within such time after the making of a new valuation under this section as the Valuer-General notifies, have the right to object to the new valuation:

Provided that no such objection shall be upheld except to the extent that the objector proves that the new valuation of the land does not preserve uniformity with existing roll values of comparable parcels of land.

(4) For the purposes of paragraph (b) of section twenty-nine hereof, any new valuation made under this section or made by the Land Valuation Court on objection from a valuation made under this section shall be deemed to be entered in and to appear on the district valuation roll on the thirty-first day of March in the year following the year in which notice is duly given by the owner requiring the Valuer-General to make a new valuation, whether the new valuation has actually been made and entered on the roll on or before that date or is not made until after that date. In this subsection the term "year" means a calendar year.

Copy of
valuation in
roll deemed
competent
valuer's report.

1925, No. 31,
s. 51

See Reprint
of Statutes,
Vol. VIII,
p. 873

42. A certified copy by the Valuer-General of the valuation of any property appearing in the district valuation roll shall, as respects that property, be deemed to be a competent valuer's report within the meaning and for the purposes of subsection one of section eighty-six of the Trustee Act 1908:

Provided that in every such case where the copy is required by a trustee 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 shall amend the roll where necessary.

43. Where land is owned or occupied—

- (a) By or in trust for a local authority; or
- (b) By or in trust for a society incorporated under the Agricultural and Pastoral Societies Act 1908 and used by that society as a showground or place of meeting; or
- (c) By or in trust for any society or association of persons, whether incorporated or not, and used as a public garden or reserve; or
- (d) By or in trust for any society or association of persons, whether incorporated or not, and used for games or sports other than horse racing or trotting—

Provisions as to valuation of showgrounds or sports grounds.
1925, No. 31, s. 52
See Reprint of Statutes, Vol. I, p. 47

and the land is not used for the private pecuniary profit of any individual or individuals, the Valuer-General shall make reduction in the assessment of the capital and unimproved value of the land, and of the several interests therein, to the extent by which in his opinion the value is reduced by reason of the limited and restricted purposes to which the land is applied.

44. The making of charges for admission to or for the user of any such land, or of any buildings thereon, shall not be deemed to be a user for private pecuniary profit if—

- (a) In the case of the lands held as defined in paragraph (a) of the last preceding section, the net proceeds of the charges are applied by the local authority as part of its revenues; or
- (b) In the case of lands held as defined in paragraphs (b), (c), and (d) of the last preceding section, the net proceeds of the charges are applied solely for the purposes of the society or association, and no part thereof is distributed as profit among the individual members of the society or association.

Charges not deemed to be for private pecuniary profit.
1925, No. 31, s. 53

45. (1) Where land is subject to a lease or in any other case where there are more interests therein and more owners than one, the united capital values, values of improvements, and unimproved values respectively of the interests of all the owners shall not be estimated at less than the capital value, value of improvements, and

Estimating various interests in land.
Ibid., s. 54
1927, No. 52, s. 6

unimproved value of the land would be estimated at if held by a single owner in fee simple and free from any lease or encumbrance, anything to the contrary in this Act notwithstanding.

(2) For the purposes of this section—

- (a) The interest of a lessor 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:
- (b) The interest of a lessee is the present value of the excess (if any) of five per cent per annum upon the capital value of the leased land over and above the aforesaid net rent 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 interest (if any) of a sublessee:
- (c) The interest of a sublessee shall be computed in the same manner, with the necessary modifications, as that of a lessee, and so on in like manner for any interest inferior to that of a sublessee:
- (d) All apportionments of the interests of lessors, lessees, and sublessees in respect of improvements and of land exclusive of improvements shall be made in the proportion that the capital value of the leased land bears to the value of the improvements thereon and to the unimproved value thereof respectively, subject *pro tanto* to any provisions of the lease whereby the lessee or sublessee has a special interest in the improvements or in the land exclusive of improvements, as the case may be:
- (e) All computations of present values shall be made on a five per cent per annum compound interest basis:
- (f) “ Lease ” includes agreement to lease, licence, and any other written document for the tenancy or occupancy of land; “ rent ” includes premium, fine, royalty, and any other consideration for the tenancy or occupancy of land.

46. (1) Where a lease imposes any onerous conditions on the lessee which at the date of valuation are unfulfilled or contains any restrictions as to the use to which the leased land may be put, then, notwithstanding anything in the last preceding section, in assessing the capital value of the lessee's and lessor's interests in the leased land, the Valuer-General may, in his discretion, make allowance to the lessee in respect of the detrimental effect on the lessee of those conditions or restrictions, and in any such case shall make a corresponding addition to the value of the lessor's interest.

Onerous conditions in leases.
1925, No. 31,
s. 55

(2) An allowance made by the Valuer-General under this section, or his refusal in any case to make such an allowance, shall not be subject to objection under section eighteen hereof.

Miscellaneous

47. The Valuer-General may appear either personally or by solicitor in any Court or in any other proceedings, or by any officer of the Valuation 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 that authority.

Appearance in legal proceedings of Valuer-General.
Ibid., s. 56

48. (1) The Governor-General may from time to time, by Order in Council gazetted, make regulations for all or any of the following purposes, that is to say:—

Regulations.
Ibid., s. 57

- (a) Defining the duties and powers of the Valuer-General and all District Valuers and other 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 rolls shall be prepared for and supplied to local authorities, and making provision for whatever he deems necessary in connection therewith:
- (d) For giving effect to sections eighteen to twenty-five hereof:

- (e) Determining the fees payable under this 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) Exercising any power by this Act conferred upon him:
- (h) Making provision for any other matter which he deems necessary in order to give full effect to this Act.

(2) Any such regulations may provide a fine not exceeding five pounds for the breach thereof.

Expenses of
administration.
1925, No. 31,
s. 58

49. 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 Public Account and form part of the Consolidated Fund.

Repeals and
savings.

50. (1) The enactments specified in the Schedule hereto are hereby repealed to the extent therein indicated.

(2) All offices, appointments, Orders in Council, orders, regulations, warrants, rolls, valuations, notices, notifications, records, advertisements, instruments, and generally all acts of authority, and all periods of time, which originated under any of the said enactments and are subsisting or in force at the commencement of this Act shall enure for the purposes of this Act as fully and effectually as if they had originated under the corresponding provisions of this Act, and accordingly shall, where necessary, be deemed to have so originated, but not so as to extend any period of time that began to run before the commencement of this Act.

(3) All proceedings in respect of offences committed or alleged to be committed against any enactment hereby repealed before the commencement of this Act may be instituted or continued as if this Act had not been passed.

(4) All matters, appeals, and proceedings commenced under any such enactment and pending or in progress at the commencement of this Act may be continued, completed, and enforced under that enactment or under this Act.

(5) In particular, all valuations to which section thirty-eight of the Statutes Amendment Act 1950 applies, and all matters, appeals, and proceedings arising out of those valuations, shall be made, done, and decided as if that section were still in force. 1950, No. 91,
s. 38

SCHEDULE

Schedule.

ENACTMENTS REPEALED

Section 50 (1)

- 1925, No. 31—
The Valuation of Land Act 1925. (Reprint of Statutes, Vol. VII, p. 1030.)
- 1926, No. 71—
The Valuation of Land Amendment Act 1926. (Reprint of Statutes, Vol. VII, p. 1052.)
- 1927, No. 52—
The Valuation of Land Amendment Act 1927. (Reprint of Statutes, Vol. VII, p. 1052.)
- 1932, No. 11—
The Finance Act 1932: So much of the First Schedule as relates to the Valuation of Land Act 1925.
- 1933, No. 35—
The Valuation of Land Amendment Act 1933.
- 1940, No. 18—
The Statutes Amendment Act 1940: Section 57.
- 1945, No. 25—
The Valuation of Land Amendment Act 1945.
- 1946, No. 40—
The Statutes Amendment Act 1946: Sections 76 to 78.
- 1948, No. 50—
The Land Valuation Court Act 1948: So much of the Third Schedule as relates to the Valuation of Land Act 1925 and the Valuation of Land Amendment Act 1945, and so much of the Fourth Schedule as relates to the Valuation of Land Act 1925.
- 1948, No. 77—
The Statutes Amendment Act 1948: Section 46.
- 1949, No. 51—
The Statutes Amendment Act 1949: Section 60.
- 1950, No. 91—
The Statutes Amendment Act 1950: Section 38.