

New Zealand.



ANALYSIS.

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| <p>Title.</p> <p>1. Short Title.</p> <p>2. Definition of term "land" amended with respect to trees.</p> | | <p>3. Valuation made to remedy omission to value any land or interest to relate back to preceding 31st March.</p> |
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1926, No. 71.

AN ACT to amend the Valuation of Land Act, 1925.

Title.

[11th September, 1926.]

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 Amendment Act, 1926, and shall be read together with and deemed part of the Valuation of Land Act, 1925 (hereinafter referred to as the principal Act).

Short Title.

2. The definition of the term "land" in section two of the principal Act is hereby amended as from the commencement of that Act, as follows:—

Definition of term "land" amended with respect to trees.

(a.) By omitting the word "timber," and substituting the word "trees"; and

(b.) By repealing the proviso, and substituting the following proviso:—

" 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 thirty-eight hereof."

3. 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

Valuation made to remedy omission to value any land or interest to relate back to preceding 31st March.

term "land" has not been included in the value of any land as appearing on any district valuation roll, the value of such 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:

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 such interest, or the commencement of the existence of such 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.
