

Rt. Hon. R. J. Seddon.

GOVERNMENT VALUATION OF LAND ACT AMENDMENT.

ANALYSIS.

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A BILL INTITULED

AN ACT to amend "The Government Valuation of Land Act, 1896." Title.

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, 1899"; 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,— Interpretation.

15 "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 *bona fide* seller might be expected to require:

20 "Improvements" on land means all work actually done thereon by the expenditure of capital or labour by the owner or occupier of the land, nevertheless in so far only as the effect of such work is to increase the value of the land, and the benefit thereof is unexhausted at the time of valuation:

Provided that the value of improvements shall in no case be deemed to be more than the difference between the capital value and the unimproved value of the land, nor more than the original cost of such improvements, exclusive of the cost of repairs and maintenance :

“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 growing or standing thereon, and all metals, minerals, and precious stones contained therein :

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

“Unimproved value” 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 thereon, might be expected to realise at the time of valuation if offered for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to require.

Sections 4 and 7 of principal Act amended.

3. Sections four and seven of the principal Act (relating to the preparation of the general valuation-roll and the district valuation-roll) are hereby amended, by substituting the word “dates” in lieu of the words “periodical intervals.”

Particulars to be contained in general valuation-roll.

4. In lieu of the particulars specified in section five of the principal Act, the therein-mentioned roll shall set forth the particulars following, that is to say :—

- (1.) The name of the owner of the land, and the nature of his estate or interest therein, distinguishing the beneficial owner from the trustee 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 capital value of the land ;
- (5.) The unimproved value of the land ;
- (6.) The nature and value of the improvements on the land ;
- (7.) Such other particulars as are prescribed :

Provided that in no case shall the validity of any existing roll be in any way affected by reason merely that it sets forth any of the particulars aforesaid in lieu of or in addition to the particulars specified in the aforesaid section five of the principal Act.

References to District Valuers to include certain other officers.

5. All references to District Valuers in sections six and seven of the principal 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.

Amendment of district valuation-roll.

6. Subsection four of section seven of the principal Act is hereby repealed, and in lieu thereof the following provisions shall apply :—

- (1.) It shall be the duty of the Valuer-General to cause the district valuation-roll to be amended from time to time, to the intent that the valuations and other particulars appearing therein, in respect of each separate property, may at all times be correct and up to date ;

(2.) For such purpose the District Valuer, or any other officer or valuer, shall, whenever so directed by the Valuer-General, make a revised valuation of any specified property, or generally of the properties in any district or portion of a district, and the roll, notwithstanding that it may be in force, shall in every case be forthwith amended so as to accord with such revised valuation.

(3.) It shall be the duty of the Valuer-General to give such direction, and cause such revised valuation to be made from time to time, in every case where in his opinion any valuation appearing on the roll is in any respect or for any reason not correct or up to date, anything in section thirty-five of "The Rating Act, 1894," or elsewhere in that Act, or in any other Act, to the contrary notwithstanding.

(4.) Any person feeling aggrieved by reason of any revised valuation being made under this section may object to such valuation, and his objection shall be heard and determined by the Assessment Court in the manner prescribed.

7. Section fifteen of the principal Act (relating to the inspection of the district valuation-roll) is hereby modified by providing that no person shall be entitled to inspect the roll except on payment of such fee as is prescribed.

Fee for inspecting district valuation-roll.

8. 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 amendment, correction, and inspection of rolls supplied to local authorities.

(1.) 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 on the rateable values as appearing in such roll as corrected 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 rateable values 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 thirty-three of "The Rating Act, 1894" (relating to the inspection of the roll), shall apply only to cases where the local authority is satisfied that the inspection is *bona fide* desired for local rating purposes; and in any other case no person shall be allowed to inspect the roll except on paying the same fee as would be payable on the inspection of the district valuation-roll. All fees so paid to the local authority shall form part of its general funds.

9. Notwithstanding anything to the contrary in section thirty-four of "The Rating Act, 1894," the decision of the Assessment

Appeal from decision of Assessment Court.

Court on any objection before it shall be subject to appeal to the Supreme Court in the manner and subject to the provisions hereinafter contained.

Notice of appeal,
security for costs,
and form.

10. 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:—

- (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 grounds of the appeal, which may be on point of fact alone, or of law alone, or of both fact and law; 10
- (2.) The security for costs shall be to such amount and in such form as are approved by the Judge of the Assessment Court; 15
- (3.) The case on appeal shall be in the form of a case agreed on by both parties or their solicitors, or, if they do not agree, then to be settled by the Judge of the Assessment Court; 20
- (4.) The case on appeal, when it is on point of fact alone, or of both fact and law, shall consist of a copy of the valuation, the objection thereto, the decision of the Assessment Court, and the notice of appeal. 20

Provisions as to
appeals.

11. With respect to every case on appeal, the following provisions shall apply:— 25

- (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; 30
- (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; 35
- (3.) If the parties do not agree as to the form of the draft, it shall be forthwith forwarded by the appellant to the Clerk of the Assessment Court, and the Judge 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; 40
- (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 Judge thereof, and such engrossment shall thereupon be the case on appeal. 45 50

(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.

5 (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.

10 (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.

15 12. Appeals on point of fact alone, or of both fact and law, shall be by way of a rehearing of the whole case by the Supreme Court.

13. On the hearing of the appeal the Supreme Court may make such order as it thinks fit, and such order shall be final and conclusive on all parties.

20 14. 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 where the appeal is on point of law alone, or *twenty* pounds in addition to fees of Court and witnesses' expenses where the appeal is on point of fact alone, or of both fact and law.

25 15. Subject to the provision of this Act, the rules and practice of the Supreme Court shall apply to appeals under this Act.

30 16. 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.

35 17. If the Valuer-General is of opinion that any land is not entered on the roll at its fair capital value, then, notwithstanding that such value may have been fixed by the Assessment Court, or by the Supreme Court on appeal, the following provisions shall apply:—

40 (1.) The Valuer-General may give notice to the owner by registered letter that he requires the owner to consent to such land being assessed at such sum as the Valuer-General may be of opinion is the fair capital value of such land, and which sum shall be specified in the notice, and that, failing such consent being given within thirty days after such notice, the Valuer-General will recommend the Governor to acquire such land on behalf of Her Majesty at the sum specified as aforesaid in the notice.

45 (2.) The owner may within the said thirty days, but not afterwards, consent to the land being valued as specified in such notice, or at any other amount agreed to by the Valuer-General and such owner.

Appeals on fact, or fact and law, by rehearing.
Order of Supreme Court final.

Costs of appeal, amount thereof.

Rules of Supreme Court to apply.

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

Valuer-General may increase assessment or, if owner does not consent, may acquire land.

- (3.) If within the said thirty days the owner consents to have such value altered in accordance with such notice, or with any agreement made as aforesaid, then the Valuer-General may value the land in accordance with such notice or agreement, and alter the roll accordingly. 5
- (4.) If the owner does not consent, or make any such agreement as aforesaid, then the Governor may acquire such 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, declare that such land is vested in Her Majesty, and the effect of such Order in Council shall be to vest the land in Her Majesty for the same estate or interest therein as such owner was entitled to. 10
- (5.) If the Governor in Council exercises the power aforesaid, then any money payable to the owner in respect of his interest may be paid to such owner, or, if he refuses or neglects to receive the same, 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 such money, then such money shall be paid into the Public Trust Office in trust for such owner; and, if so paid, the owner or person entitled thereto may, upon petition to the Supreme Court or a Judge thereof, and upon establishing his title thereto, obtain payment of such money with any interest that may have accrued thereon. 15 20 25

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

18. The owner of any land (other than the owner of a leasehold interest therein) who is not satisfied with the capital value of such land as entered upon the roll (notwithstanding that such value may have been fixed by the Assessment Court, or by the Supreme Court on appeal) may give notice to the Valuer-General that such owner requires the Valuer-General to reduce the capital value of such land to the amount specified in such notice as aforesaid, or, if the Valuer-General declines to make such reduction, then requiring the Valuer-General to acquire such land at the capital value specified as aforesaid in such notice. 30 35

Procedure, when such notice received, by Valuer-General.

19. Upon receipt by the Valuer-General of such notice, the following provisions shall apply:—

- (1.) He shall either make the reduction required, or, with the approval of the Governor in Council, acquire such land at the capital value specified in the notice as aforesaid. 40
- (2.) If the Governor in Council does not approve of the acquisition of such land, then the Valuer-General shall reduce the capital value to the amount specified in the notice as aforesaid, and shall alter the roll accordingly. 45
- (3.) If the Governor in Council approves of the acquisition of the land, then the owner shall convey the land to Her Majesty at the sum specified as aforesaid in such notice, and thereafter shall be entitled to receive from the Valuer-General the purchase-money payable in respect of his interest therein: 50

Provided that if the owner refuses or fails to convey the land to Her Majesty, then the Governor may by Order in Council declare such land to be vested in Her Majesty, and the effect of such Order in Council shall be to vest the land in Her Majesty for the same estate or interest therein as such owner was entitled to.

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- (4.) If the owner refuses or neglects to accept the purchase-money, or is absent from the colony, or under any legal disability, or if the Valuer-General is in doubt as to who is entitled to the purchase-money, then such money shall be paid into the Public Trust Office in trust for such owner; and, if so paid, the owner or person entitled thereto may, upon petition to the Supreme Court or a Judge thereof, and upon establishing his title thereto, obtain payment of such money with any interest which may have accrued thereon.

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20. Any reductions or increases in value made by the Valuer-General under the provisions of the *three last-preceding* sections 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.

Reductions here-
under to apply to
rolls of local
authorities.

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21. (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 the provisions in that behalf hereinbefore contained.

Moneys payable out
of Consolidated
Fund.

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(2.) Whenever land becomes vested in Her Majesty under the powers conferred by this Act, 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.