

Hon. Sir H. A. Atkinson.

PROPERTY ASSESSMENT ACTS AMENDMENT.

ANALYSIS.

<p>Title.</p> <p>1. Short Title.</p> <p>2. Construction of "the said Acts."</p> <p>3. Exemption of machinery in actual use from tax.</p> <p>4. Abatement or remission of tax in certain cases where collection would cause hardship.</p> <p>5. Provision for new assessment of real property on the application of owner or Commissioner.</p> <p>6. Commissioner not to furnish local bodies with triennial valuation-rolls, but only amended particulars.</p> <p>7. Local bodies may add to or alter rolls accordingly.</p>	<p>8. Valuation-rolls in existence to continue to be rolls as altered.</p> <p>9. Saving of powers as to new rolls or special rolls, and as to provisions of section eleven of "The Rating Act, 1882."</p> <p>10. Exemption of buildings unoccupied for six months from payment of tax.</p> <p>11. Companies borrowing money from persons not resident in colony to be deemed owners of such money. No deduction or exemption allowed to debenture-holders in such cases.</p> <p>12. Amendment of section six of "The Property Assessment Act, 1885."</p> <p>13. Provisions of section eighty-five extended.</p> <p>14. Provision in respect of treble duty where no tax payable.</p> <p>15. Power to Commissioner and others to appear in all Courts and proceedings.</p>
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A BILL INTITLED

AN ACT to further amend the Law regulating the Assessment of Real and Personal Property for the Purposes of Taxation. 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 Property Assessment Acts Amendment Act, 1889." Short Title.

2. In this Act, if not inconsistent with the context, "the said Acts" mean "The Property Assessment Act, 1885," and any Act amending the same, and include any Act for the time being in force imposing a property-tax. Construction of "the said Acts."

3. All machinery in actual use and working, and not being stock in trade, shall be exempt from taxation under the said Acts. Exemption of machinery in actual use from tax.

For the purposes of this enactment, "machinery" means any engine, instrument, or construction actually used to transmit and modify force and motion for the production of some mechanical effect for all or any of the following purposes exclusively, that is to say,—

(1.) Brick, tile, pipe, or other manufactures from clay, earth, or stone :

(2.) Crushing, grinding, and cleaning grain or any corn or pulse, and for the manufacture of such grain, corn, or pulse as food for men or animals :

- (3.) Manufacture of woollen goods, or goods produced from fibre of any kind, including the preparation of *phormium tenax* :
- (4.) Manufacture of dairy-produce of all kinds :
- (5.) Manufacture or working of iron or other metals :
- (6.) Moulding, turning, and planing of timber, and saw-milling and timber-manufacturing in all its branches : 5
- (7.) Printing, lithographing, electrotyping, or any other art or process connected therewith respectively :
- (8.) Quartz-crushing, dredging for gold or silver, or boring or sinking for gold or any other metal or mineral, or any mineral oil : 10
- (9.) Sewing machines :
- (10.) Sugar-refining or boiling or other manufacture of sugar, or of goods in which sugar is the principal ingredient :
- (11.) All mining machinery within the meaning of "The Mining Act, 1886," or any other Act for the time being in force relating to mines and mining : 15
- (12.) Railway locomotives.

Any such machinery shall be deemed within the meaning of this Act if erected, or in *bonâ fide* course of erection, for actual use in the place or premises and in the manner in which such machinery is used or is intended to be used. 20

The Commissioner may from time to time include within the foregoing exemptions any other machinery which he shall consider ought to be so included ; but every such exemption shall be subject to the approval in writing of the Colonial Treasurer before such exemption takes effect. 25

Abatement or remission of tax in certain cases where collection would cause hardship.

4. Any person liable to pay tax under the said Acts who is or has been suffering from physical or mental infirmity may apply to the Commissioner for a remission or abatement of the whole or any part of such tax, and the Commissioner may, if satisfied that from any such cause as aforesaid the collection of such tax would cause hardship to the applicant or those dependent on him, upon such evidence as the Commissioner shall think fit, and with the previous sanction in writing of the Colonial Treasurer, grant a remission or abatement of such tax, either wholly or in part, and either for the then current year for which the tax is payable or for the whole or residue of any triennial period. 30 35

Provision for new assessment of real property on the application of owner or Commissioner.

5. For the purpose of affording relief to the owners of real property in certain cases, and arriving at a more equitable assessment of the value of such property from time to time, the following provisions shall have effect:— 40

- (1.) After the passing of this Act it shall not be necessary to make any triennial assessment of real property under the said Acts, or to prepare any triennial assessment-rolls of such property ; but the assessment-rolls of such property which came into force on the first day of April last shall be deemed to be the assessment-rolls for all such property, subject to such alterations and additions as may from time to time be made under the provisions of this Act. But nothing in this Act shall be deemed to exempt any person from the duty of furnishing a triennial statement of all his property in accordance with the said Acts. 45 50

- 5 (2.) The owner of any estate or interest in real property may, at any time between the last previous date fixed for the payment of tax levied under the said Acts or any of them, and before the date of the notice in the *Gazette* requiring the next-succeeding payment of such tax to be made, give notice to the Commissioner that he desires a new assessment of the value of the real property mentioned in such notice to be made under the said Acts, and may require the Commissioner, within a period of *thirty* days from the delivery of such notice, to accept or dispute the new assessment therein stated.
- 10 (3.) If the Commissioner does not adopt such new assessment, or desires a different assessment, or desires that the value should remain as last previously assessed, or should be increased, he shall, within *thirty* days after the delivery of such notice as aforesaid, give notice to the applicant of his decision, and the matter of such notice shall be heard and determined by the Court under the powers hereinafter mentioned.
- 15 (4.) If the Commissioner accepts the new assessment of the owner he may make such alterations in or additions to the assessment-roll as the circumstances require, and shall inform the owner thereof accordingly.
- 20 (5.) The Commissioner shall be entitled at any time between the dates aforesaid to give notice to the owner of any estate or interest in real property that he desires a new assessment of the value of such property to be made under the said Acts; and, subject to this Act, all the proceedings provided to be taken by this Act in the case of an owner applying for a new assessment of value, and consequent thereon, shall, *mutatis mutandis*, apply and extend to the Commissioner.
- 25 (6.) Where any person shall have sold or disposed of any estate or interest in real property, he may, in the manner provided by the said Acts, give notice of the fact to the Commissioner, and the Commissioner shall, within such period and in such manner as shall be prescribed by regulations, give notice to all persons interested in or affected by such sale or in the proceeds thereof, so far as the same can be ascertained, and shall make such alterations in or additions to the assessment-roll of real property and in or to the register of personal property as the circumstances may require.
- 30 (7.) Where the Commissioner desires to increase an assessment of the value of any estate or interest in real property under this Act, or that such assessment shall remain as last previously assessed, or where an owner of such interest desires that the same shall be reduced under the powers hereinbefore contained, any objection to such increase on last previous assessment, or decrease, shall be heard before any Resident Magistrate in the manner provided in section eighty-five of "The Property Assessment Act, 1885;" and, when any such assessment has been so made or confirmed, the same shall be deemed final for the then
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current financial year, and no further alteration shall be capable of being made therein under this Act until the next succeeding financial year.

- (8.) The provisions of sections eighty to eighty-six inclusive of "The Property Assessment Act, 1885," and all other provisions of the said Acts and of the regulations from time to time in force thereunder, shall extend and apply to this Act, except where the same may be inconsistent with the express provisions hereof, and, except so far as such inconsistency shall extend, all such provisions and regulations shall have effect accordingly. 5 10
- (9.) For the purpose of giving effect to this section, regulations may from time to time be made as provided by the said Acts prescribing forms of notice or claim, and the mode of making any alteration in or addition to an assessment-roll of real property or the register of personal property consequent on any proceedings taken under this Act, and generally the procedure to be adopted to give effect hereto; and such regulations may modify or vary any of the provisions of the said Acts which are inapplicable to such procedure. 15 20
- (10.) Nothing in this section shall apply to companies, except to such companies as are or may be required to make statements of property and the value thereof as in the case of persons, in which event the provisions of this section shall apply to such companies. 25

Commissioner not to furnish local bodies with triennial valuation-rolls, but only amended particulars.

6. In lieu of any provision of "The Rating Act, 1882," which requires the Commissioner to forward to the clerks of local bodies a statement of the values proposed by him, or to make out and furnish a triennial valuation-roll, or rolls or parts thereof, in the manner and time required by that Act, the Commissioner shall, after the passing of this Act, at least *fourteen* days before the thirty-first day of March in every year, give notice to the local body of any alteration or addition to the rateable property in the district of such body that may be caused by the operation of this Act, with all necessary particulars, to enable such body to alter or add to its valuation-roll accordingly. 30 35

Local bodies may add to or alter rolls accordingly.

7. Every local body is hereby empowered, upon the receipt of such notice, from time to time, and as soon as conveniently may be thereafter, to make any alteration in or addition to any valuation-roll in force under "The Rating Act, 1882," at the date of the passing of this Act, or as may be necessary to give effect to this Act from time to time, and any roll so added to or altered shall be deemed to be the valuation-roll in force from year to year, and such alterations or additions shall take effect in and for the year next succeeding that in which such notice has been given by the Commissioner, and, subject to the provisions of this Act, every such valuation-roll shall, upon any alteration in or addition thereto being initialed by the Chairman of such body, for all purposes be as effectual as if the same had been made and supplied by the Commissioner under "The Rating Act, 1882." 40 45 50

8. Notwithstanding anything contained in "The Rating Act, 1882," or any Act amending the same, the valuation-roll in existence at the date of the passing hereof shall, subject to such alterations or additions as may from time to time be made therein under this or
5 any other Act, be and continue to be the valuation-roll in force for all purposes under those Acts :

Valuation-rolls in existence to continue to be rolls as altered.

Provided that whenever, in the opinion of the local body, the valuation-roll shall be so amended, added to, or altered as to render it desirable that the same shall be made afresh, the local body may cause
10 a new and complete roll to be prepared, and every such new roll shall be signed by the Chairman and two members of such body at an ordinary meeting thereof, and when so signed shall be and continue the valuation-roll in force for all purposes, subject to the provisions of "The Rating Act, 1882," and this Act.

15 9. Nothing in this Act shall be deemed to prevent the Commissioner from making or supplying any new roll or any special roll, or part of a roll in any manner authorised by the fifth or sixth sections of "The Rating Act, 1882," and such rolls may be compiled from any assessment-rolls in force under the said Acts and this Act, and
20 nothing herein shall be deemed to interfere with or control the provisions of the eleventh section of "The Rating Act, 1882."

Saving of powers as to new rolls or special rolls, and as to provisions of section eleven of "The Rating Act, 1882."

10. When any building or erection of any kind liable to tax is unoccupied for a period of *six* consecutive months in any financial year, the Commissioner, on proof thereof to his satisfaction, and with
25 the previous consent in writing of the Colonial Treasurer, may make an abatement or remission, either wholly or in part, of any tax that has been paid or may be payable under the said Acts during the period such building or erection is or has been so unoccupied.

Exemption of buildings unoccupied for six months from payment of tax.

11. When a company borrows or receives money from persons
30 not resident in the colony for investment in its own name, and whether as a trustee or on any other terms or conditions, such company shall be deemed the owner of the money so borrowed or received as if it were an asset of the company, and shall be chargeable with property-tax accordingly.

Companies borrowing money from persons not resident in colony to be deemed owners of such money.

35 And no debenture-holder, or any person or company representing him as a trustee or agent, shall be entitled to make any deduction or claim any exemption allowed under the said Acts in respect of the interest or property in such money, notwithstanding any provision therein to the contrary.

No deduction or exemption allowed to debenture-holders in such cases.

40 12. Section six of "The Property Assessment Act, 1885," is hereby amended as follows:—

Amendment of section six of "The Property Assessment Act, 1885."

At the end of subsection one of the said section there shall be added the words "or for the purpose of aiding in the collection or recovery of any duties, revenues, or moneys payable by law to Her
45 Majesty, or to any person on her behalf;" and after the words "Resident Magistrate," at the end of the first paragraph of subsection two of the said section, there shall be added the words "or Justice of the Peace."

13. The provisions of section eighty-five of "The Property
50 Assessment Act, 1885," shall extend and apply to the case of a new assessment of the property of any person or company.

Provisions of section eighty-five extended.

14. Where under the said Acts the penalty of treble duty has been or may be imposed, and no tax is payable or leviable at the

Provision in respect of treble duty where no tax payable.

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date when such penalty is imposed, such duty shall be calculated at the rate payable for the last previous financial year, and such treble duty shall be recoverable accordingly under the provisions of the said Acts.

Power to Commissioner and others to appear in all Courts and proceedings.

15. The Commissioner or Deputy Commissioner, or other officer employed by or representing such Commissioner, may appear in any Court, or before any Board of Reviewers, or before a Resident Magistrate acting as such Board, or in any proceedings, civil or criminal, in which he is interested or concerned under the said Acts or any other Act or law, and either in person or by solicitor or counsel. 5 10