

New Parliament.

[AS REPORTED FROM THE COMMITTEE OF THE WHOLE HOUSE,  
9TH DECEMBER, 1879.]

Hon. Major Atkinson.

Property Assessment.

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A BILL INTITULED

Title.

AN ACT to regulate the Assessment of Real and Personal Property for the purposes of Taxation.

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

Short Title.

1. The Short Title of this Act is "The Property Assessment Act, 1879." 5

Interpretation.

2. In this Act, and in any regulations made thereunder, if not inconsistent with the context,—

"Borough" means, for the purposes of this Act, a borough constituted under "The Municipal Corporations Act, 1876," and includes any town incorporated under "The Otago Municipal Corporations Ordinance, 1865," and also any town incorporated under "The Town Boards of Taranaki Ordinance, 1875," and also districts established under a Provincial Ordinance of Wellington intituled "The Local Boards Act, 1873." 10 15

"Local body" means and includes any Borough as herein defined, any County, Road Board, Harbour Board, or River Board.

"District" means a district constituted under this Act.

"Commissioner" means the Property-Tax Commissioner appointed under this Act. 20

"Deputy Commissioner" means the Deputy Property-Tax Commissioner appointed for each district under this Act.

- “ Board ” means a Board of Reviewers appointed under this Act.
- “ Person ” includes a company as herein defined, and also a banking and an insurance company.
- 5 “ Company ” means an incorporated body or company, or society of persons, other than an association for purpose of banking or insurance, formed wholly or mainly for the purpose of gain or profit divisible amongst the shareholders.
- 10 “ Real property ” means lands, tenements, and hereditaments, whether corporeal or incorporeal, and includes all chattel interests in land.
- “ Personal property ” means all property of whatever nature not comprised in the preceding definition of real property.
- 15 “ Property ” includes all real and personal property.
- “ Owner ” means the person who is seized, possessed, or entitled at law or in equity to any real property, or who is possessed or entitled as aforesaid to any personal property.
- 20 “ Trustee,” includes executor or administrator and any person having or taking upon himself the administration or control of property affected by any expressed or implied trust, or having by law the direction, control, or management of the property of a person under any legal disability.
- 25 “ Maori ” means an aboriginal inhabitant of New Zealand, and includes any half-caste living as a member of a Native tribe according to their customs and usages.
- “ Writing ” includes printing, and any matter partly written and partly printed.
- 30 “ Notice ” means a notice given by causing the same to be personally served on any person, or by leaving the same at his usual or last known place of abode or business, or by forwarding the same by post addressed to his usual or last known place of abode or business.
- 35 “ Sealed notice ” means a notice enclosed in a cover or envelope which is closed by any adhesive substance.
- “ Publicly notified,” “ public notice,” means that notice shall be published in some newspaper circulating in the district where anything is required to be so notified or notice thereof given.
- 40 “ Prescribed ” means prescribed by the regulations to be made under this Act, and where anything is required to be done, made, given, or executed, in “ the prescribed form,” it shall be sufficient if such thing be so made, done, or given, in such form or to the effect thereof.
- 45 “ Tax ” means the charge or duty upon real or personal property to be collected under the provisions of this Act.
- “ This Act ” includes any regulations made under the provisions hereinafter contained.

APPOINTMENTS, ETC.

50 **3.** The Governor in Council shall divide the colony into districts Districts to be appointed. for the purposes of this Act, and may subdivide any such district into divisions, to embrace entire boroughs, road districts, or outlying districts respectively, and not portions only thereof.

55 Every such district and division shall have a name attached thereto, and the Governor in Council may in like manner alter or re-arrange the boundaries of any such district or division, as occasion shall require.

Commissioner and Deputy Commissioners.

4. For the due administration of this Act, the Governor may from time to time appoint a fit and proper person, to be called Property-Tax Commissioner, and in and for each district a like person, to be Deputy Property-Tax Commissioner.

Offices may be held jointly with other offices.

5. The offices of Commissioner and Deputy Commissioner may be held by the same person in any district, and any such office may be held in conjunction with any other office in the Civil Service of the colony which the Governor shall not deem to be incompatible.

Assessors and other officers.

6. The Governor may, from time to time, appoint such and so many Assessors, clerks, and other officers as he may deem necessary, to assist in carrying out the provisions of this Act, and such persons may be appointed in respect of a district or districts, or a division or divisions of any district or districts, or generally, for the purposes of this Act.

Gazette notice of appointments sufficient.

7. A notification in the *Gazette* that any person therein named has been appointed a Commissioner, Deputy Commissioner, Assessor, Reviewer or other officer for the purposes of this Act, shall be conclusive evidence of such appointment without further proof.

Commissioners, &c., to take oath of fidelity and secrecy.

8. Every officer, clerk, or other person appointed under this Act shall maintain, and aid in maintaining, the secrecy of all matters that may come to his knowledge in the performance of his official duties, and shall not communicate any such matter to any person whomsoever, except for the purpose of carrying into effect the provisions of this Act.

Assessors and clerks to take similar oath.

9. Every Commissioner, Deputy Commissioner, and Reviewer shall, before he begins to act in the execution of this Act, take and subscribe such oath of fidelity and secrecy as may be prescribed, before some person appointed by the Governor in that behalf who shall have full power to administer the same.

The aforesaid oath shall also be taken and subscribed by every officer, clerk, or other person employed under this Act, before he begins to act in the execution of this Act, which oath may be administered by a Commissioner or Deputy Commissioner.

Penalty for breach of intent of oath.

10. Every person who wilfully acts in contravention of the true intent of the oath which he has taken under this Act shall be liable, on summary conviction before a Resident Magistrate, if he shall elect to be tried before him, or, if he shall not so elect, then upon conviction before the Supreme Court or a District Court, to imprisonment for any term not exceeding twelve months, with or without hard labour.

If any person acts under this Act, before he has taken the oath required to be taken by such person respectively, he shall, on conviction, be liable to forfeit the sum of not less than ten nor more than one hundred pounds.

#### REGULATIONS.

Governor may make regulations.

11. The Governor in Council may from time to time make, alter, and revoke regulations not inconsistent with this Act, for the following purposes or any of them, that is to say:—

- (1.) Prescribing the duties of the Commissioners, Deputy Commissioners, Assessors, and other officers engaged or employed in the administration of this Act;
- (2.) Regulating the forms and times of giving notices of objection;
- (3.) Regulating the manner of proceeding to hear and determine such objections, and for the allowance of claims to exemption or deduction;
- (4.) Prescribing the forms of statements of property, assessment rolls, notices, and other instruments mentioned in this Act or necessary to give effect thereto;

(5.) Imposing a penalty, not exceeding *fifty* pounds, for any breach of any such regulations.

And the Governor in Council, from time to time, may make all such other regulations, either applicable generally or to meet particular cases, which may be necessary to carry out the administration of this Act.

All such regulations shall be gazetted, and, when so gazetted, shall have the force of law.

OF THE PROPERTY LIABLE TO TAXATION.

10 12. All property within the colony to which any person is entitled shall be liable to taxation in respect of so much of the value thereof as shall exceed ~~three~~ *five hundred* pounds sterling, but subject to the exemptions and to the deductions hereinafter provided.

Property subject to taxation.

*Struck out.*

15 ~~13. Every company shall be liable to taxation on its capital; which for the purposes of this Act shall be taken to be,—  
The balance of the assets over the liabilities of a company, as appearing in the statement of its property required by this Act.~~

*New clause.*

20 13. Every company shall be liable to taxation on its capital and not any further under this Act in respect of its property.

Companies liable to taxation on their capital.

For the purposes of this Act the capital of a company shall be taken to be,—

25 The balance of the assets over the liabilities of a company, as appearing in the statement of its property required by this Act; but in estimating the liabilities of a company, the amounts received in respect of shares issued shall not be reckoned as liabilities.

30 The assets of the company shall be taken to be the marketable value of the property of the company, and shall not include unpaid up capital.

14. Every banking company shall be liable to taxation in manner following, *and shall not be liable to any further taxation under this Act in respect of its property*, that is to say,—

Banks liable to taxation to be specially assessed.

35 (1.) A company, the principal office whereof is within the colony, or is principally carrying on business therein, shall be assessed on the amount of its capital actually paid up, added to the amount of the accumulated undivided profits thereof:

40 (2.) A company, the principal office whereof is not within the colony, or is not principally carrying on business therein, shall be assessed on a sum equal to *one-eighth* of the total amount of their assets and liabilities in New Zealand, taking the average of such assets and liabilities for the twelve months last previous to the making of the assessment, as shown in the periodical returns of the bank published in the *Gazette*.

*New clauses 15 and 16.*

50 15. Any company carrying on the business of advancing money on loan within the colony, but the principal office whereof is beyond the same, shall, upon proof given to the satisfaction of the Commissioner of the actual amount of its paid-up capital and of the amount of its accumulated undivided profits employed within the colony, be assessed thereon, instead of being assessed on the balance of its assets over liabilities.

55 16. Every insurance company carrying on business within the colony shall be liable to taxation in respect of all fire, marine, or guarantee policies at any time issued by the company, and shall be

chargeable by way of tax with a sum to be calculated upon a certain rate per centum upon the total amount of premiums received in each year in respect of the aforesaid policies, after deducting the total amount of premiums actually paid by the company in the same year in respect of the re-insurance of any risk covered by the said policies. 5

Shareholders exempt of companies liable to taxation.

15. 17. The holder or owner of shares or stock in any company, including banking and insurance companies liable to taxation shall not be taxed as an individual for such shares or stock.

Companies to name "Public Officer" and office at which notices, &c., may be served.

16. 18. Every company, including banking and insurance companies, carrying on business in New Zealand at the commencement of this Act shall at all times be represented by a person residing in the colony; and a place within the colony shall be appointed from time to time by every such company as aforesaid at which any notices or other instruments affecting the company under this Act may be served or delivered. 15

(1.) Such person shall be called the "Public Officer" of the company for the purposes of this Act, and shall be appointed as follows:—

(a.) In the case of a company having a local Board of Directors or Managers resident in the colony, within *three* 20 months after the passing of this Act;

(b.) In the case of a company not having such local Board as aforesaid, within *six* months after the passing of this Act.

The office of Public Officer shall be kept constantly 25 filled by the making of fresh appointments thereto from time to time as may be necessary.

(2.) Every new company shall within three months after it shall commence or enter into business after the passing of this Act appoint a Public Officer, and name a place for delivery 30 of notices as aforesaid.

(3.) Every company failing or neglecting, within the time hereinafore limited in that behalf, to appoint a Public Officer, or name a place at which notices or other instruments may be served or delivered as aforesaid, shall be liable to a 35 penalty not exceeding *fifty* pounds a day for every day after the time aforesaid during which such neglect shall continue.

(4.) Every such Public Officer shall be answerable for the doing of all such acts, matters, or things as are required to be 40 done by virtue of this Act, in order to the assessment of the property of the company, and paying the tax payable in respect thereof.

(5.) Any act, statement, or representation done or made by any such Public Officer so appointed as aforesaid, in respect of 45 any matter or thing required to be done or performed under this Act relating or pertaining to the business of the company for which he is such Public Officer, shall be deemed the act, statement, or representation of such company, and shall be of the same force and effect as if made by such 50 company.

(6.) Any notice, process, or proceeding which under this Act may be taken against any company, may be given to, served upon, or taken against any such Public Officer; and if at any time there be no Public Officer, then any such notice, 55 process, or proceeding may be given to, served upon, or taken against any officer or person acting or appearing to act in the business or affairs of such company.

(7.) In this section and the subsections thereof the word "company" includes banking and insurance companies 60 respectively.

17- 19. Every agent for any person permanently or temporarily absent from the colony, and every trustee, shall be assessed separately in respect of every property or trust which he represents, and shall be chargeable with the tax payable in respect thereof in the same manner as if such property were his own.

Agents, trustees, &c., assessed in name of trust, &c., responsible same as individuals.

And he shall be assessed in respect thereof respectively in his name as representative of the property or trust which he represents, and each such assessment shall be kept separate and distinct from his individual assessment.

(1.) Every such agent or trustee shall be answerable for the doing of all such acts, matters, or things as are required to be done by virtue of this Act in order to the assessment of the property or trust which he represents, and paying the tax in respect thereof; and

(2.) Shall be under and subject to the like penalty or liability for any neglect, refusal, or default as any other person; and

(3.) Is hereby authorized to recover, from any person in whose behalf he is compelled to pay any tax, the amount so paid by him; or to retain, out of any money which shall come to him in his representative character, so much from time to time as shall be sufficient to pay such tax, and is hereby indemnified for all payments which he shall make in pursuance of this Act;

(4.) *But such agent or trustee shall not be personally liable for any tax imposed upon him under this section to any further or greater extent than the value of the property remaining in his hands or of which he shall have the controlling power after receiving notice of such assessment.*

*New subsection and sections 20 and 21.*

The Commissioner and Deputy Commissioner respectively shall have such and the like remedies against the property vested in or under the control or direction of any agent or trustee as he would have against the property of an individual, and in as full and ample a manner.

20. Joint trustees in respect of the same interest shall be assessed jointly, but shall be severally and jointly responsible for the due furnishing of statements of the property or trust they jointly represent, and be liable in respect of any default therein.

21. Partners in any branch of commerce, trade, manufacture, adventure, or concern carried on by two or more persons jointly, shall be assessed jointly in the trading name of the firm in respect of the property belonging to the firm jointly, and shall be chargeable jointly with the tax payable in respect thereof; and such assessment shall be kept separate and distinct from the individual assessment of any such partner, and shall be subject to the ordinary deductions.

Every partner shall be separately responsible for the due furnishing of statements of property belonging to the firm, and be liable in respect of any default therein.

22. The mortgagor of any land shall—

(1.) In respect of such land,

Be liable to taxation only on the difference between the whole value of the land mortgaged and the amount of the money advanced on mortgage of the land:

Provided that in every such case the mortgagor shall append to the statement of the property belonging to him the names and addresses of the respective mortgagees.

Mortgagors may recover tax on mortgaged lands from mortgagees.

*Struck out.*

a certificate from the Registrar of Deeds or District Registrar of Lands of the district where the lands are situated, stating the amount of the several mortgages on such land and the names and addresses of the respective mortgagees:

(2.) In respect of the amount of the money advanced on mortgage of the land, shall  
 Pay the tax payable in respect of such money, which shall be deemed to be a payment made by the mortgagor to the mortgagee on account of interest; and all moneys so paid by a mortgagor shall be allowed for in the accounts between the mortgagor and the mortgagee.

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*New clause.*

23. Every mortgagee of land shall, in his statement of property, give full particulars of all moneys advanced by him on mortgage of land, giving descriptions of such land sufficient to identify its situation, and the names of the mortgagors of such land respectively.

10

Every such mortgagee, not exempted as herein provided in respect of companies, shall be liable to taxation on the value of his mortgage, subject to the ordinary deductions.

Interests of owner and lessee to be assessed separately.

19 24. The interest of every person in any property shall be separately assessed, and every such person shall be liable to taxation in respect of the value of his interest in such property.

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Provided that in respect of land held in any tenancy exceeding a yearly tenancy, the interest of the owner of such land shall be estimated at a sum equal to an amount of ~~five per centum on the capitalized value of~~ *fourteen times* the annual rental received by the owner in respect of such land.

20

Real property liable for tax notwithstanding transfer.

20 25. Notwithstanding the sale, or transfer, or conveyance of any real property, such property shall continue to be liable for the payment of any tax owing in respect thereof so long as it shall remain unpaid.

25

Property exempt from taxation.

24 26. The following property shall be exempt from taxation:—

(1.) *All agricultural implements in actual use.*

1 (2.) All property of the Crown, or of any local body, or of any company or society of persons not formed wholly or mainly for the purpose of gain or profit divisible amongst the shareholders;

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2 (3.) All churches and other places used exclusively for public worship;

3 (4.) All property of, or vested in, any body or persons for public charitable, or public educational purposes;

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4 (5.) All property of, or vested in, any public body, society, or persons and used only for the purposes of public health, or recreation;

5 (6.) All public reserves of whatever nature made under any law granted to, or vested in, any body or persons;

40

6 (7.) All property of Maoris;

7 (8.) All property owned in reversion, remainder, or expectancy of any kind, the owner thereof not having any present beneficial interest therein at the time an assessment is made thereof,—

45

except as hereinafter mentioned.

Interest of occupant of exempt lands to be assessed.

22 27. The interest of every person as tenant or occupier of any real property that is exempt from taxation shall be assessed at its full value, and every such person shall be liable to taxation in respect of such value *the value of such interest.*

50

Interest of European occupant of Maori lands to be assessed.

23 28. The interest of every person other than a Maori, as tenant or occupier of any real property belonging to Maoris, shall be assessed at its full value, and every such person shall be liable to taxation in respect of such value *the value of such interest.*

55

Covenants contrary to Act void.

24 29. No contract, covenant, or agreement touching the payment of taxes to be charged on their respective premises heretofore made, or hereafter to be made, between any persons which is contrary to the intent and meaning of this Act shall be binding on the parties.



OF MAKING THE ASSESSMENTS.

25. 30. The Commissioner shall give not less than one month's public notice in every district of the time and place at which all persons shall be required to furnish statements of all real and personal property belonging to them.

Commissioner to give public notice of statements of property to be furnished.

26. 31. Every person owning any property shall apply for the forms prescribed for furnishing accurate statements of his property required by this Act; and any person failing to furnish such statements shall not be exempted from any penalty he may have incurred thereby, by reason only that he received no personal notice to furnish the same, or that proper forms of returns were not delivered to him.

Persons to provide themselves with forms of returns.

27. 32. Every person owning any property, whether entitled to exemption or not, shall, when required so to do by a public notice given as prescribed, prepare and deliver, within the period to be mentioned in such notice, to the Assessor or other person appointed to receive the same, and to whom the same ought to be delivered, statements in writing, in such form as may be prescribed, and signed by the person making the same,—

Persons to furnish statements of all property, and declare to truth thereof.

(1.) Of the description, situation, and value of the real and personal property belonging to such person of every kind; and from every source and,

(2.) Of all mortgages, encumbrances, and charges secured thereon respectively, and of all debts owing by such person for which he claims a deduction;

to which statements shall be added a declaration that the same is true and accurate in all particulars; and the estimated value of all property or interests in property included in such statements shall be the sum it might be expected to bring if offered at public auction for cash.

28. 33. The statement of property to be furnished by every company shall contain such particulars, be in such form, and be furnished to the Commissioner at such time, as may respectively be prescribed from time to time.

Statements of property of companies.

To every such statement there shall be added a declaration by the Public Officer furnishing it that the same is true and accurate in all particulars.

New Clause.

34. Where it shall appear to the Commissioner that any company carrying on business within the colony, but the principal office whereof is beyond the same, cannot, at the time of making an assessment, furnish an accurate statement of the actual amount of the capital of such company employed within the colony, he may agree with the Public Officer of the company what shall be the capital upon which such company shall be liable to taxation in respect of such assessment.

Statements may be forwarded by post.

29. 35. Any statement of property to be furnished as hereinabove required from any person or company may be posted to the address of the Deputy Commissioner for the district.

Commissioner may require further returns.

30. 36. The Commissioner, or any Deputy Commissioner, may, when and so often as he thinks necessary, require any person to make a further or fuller return of the true and full value of his property.

Assessments to be made every three years.

34. 37. As soon as conveniently may be in the year one thousand eight hundred and eighty, and thereafter before the thirty-first day of March in every third year, the assessments of property shall be made in every district.

32. 38. Any Assessor may enter at any reasonable hour during the day time upon land or premises for the purpose of assessing real property, and may put to the occupier or owner thereof any questions touching any of the particulars thereof which he is required to furnish.

Assessor may enter land and premises and ask questions.

33. 39. Where the name of an owner of any land cannot, after due inquiry, be found, such land shall be entered in the assessment roll to "the owner," and he shall be liable to taxation by that designation.

Penalty for obstructing Assessor.

Provision when name of owner unknown.

34. 40. If the Commissioner shall think that any assessment made by any Assessor is unfair or incorrect, the Commissioner may direct another assessment to be made in place thereof by any person whom he may select for the purpose.

If assessment wrong new one may be ordered.

OF THE ASSESSMENT ROLLS.

35. 41. From the statements and lists to be furnished as aforesaid, the assessment rolls for the several districts shall be prepared by

Commissioner to make up assessment rolls for the colony.

the Commissioner, and he shall sign and send to the Deputy Commissioner of every district a copy of every assessment roll relating to such district or any part thereof.

Separate assessment rolls for every borough and road district.

Separate assessment rolls shall be made of real and personal property respectively in each borough and each road district within the limits of a district under this Act. 5

Assessment rolls to be lodged with Deputy Commissioner.

36. 42. The Deputy Commissioner shall publicly notify that the assessment rolls are completed, and that a copy of the rolls relating to the district is lying at his office.

Public notice to be given thereof. Time for objections to be advertised.

37. 43. The said Deputy shall also, at the same time, give public notice that all objections to such assessment rolls are to be sent in to him on or previous to a day to be specified in the notice. 10

Assessment roll to be kept secret.

38. 44. The Deputy Commissioner shall not suffer the assessment rolls to be inspected by any person, but may answer the inquiries in relation thereto of those persons only whose names are on any roll, and in respect only of the property for which such persons are assessed. 15

On or before the day appointed for the review of the assessments, the aforesaid Deputy Commissioner shall deliver to the Board of Reviewers such copy of the assessment rolls of the district or division assigned to such Board. 20

If not objected to, to be roll for district.

39. 45. Where no objections are made to any assessment roll, the signed copy of such roll sent by the Commissioner shall be indorsed by the Deputy Commissioner as being not objected to, and countersigned by him, and such aforesaid copy shall be the assessment roll for the district or division thereof to which it relates, and shall remain in force until a new roll is made. 25

#### SEALED NOTICES OF ASSESSMENTS.

Sealed notice of every assessment to be sent to persons affected.

40. 46. Upon the completion of each assessment roll the Commissioner shall cause to be given to each person whose name appears thereon as liable to taxation, a sealed notice in writing of the making of such assessment. 30

Omission of notice not to invalidate assessment.

Such notice shall be in such form, and contain such particulars as may be prescribed, shall be indorsed "Sealed Notice under the Property Assessment Act," and shall be exempt from postage.

But the omission to give any such notice shall not invalidate any assessment. 35

#### OBJECTIONS.

Owners and occupiers may object to assessment if personally interested.

41. 47. Any person who considers himself aggrieved by reason of any assessment in which he is personally interested, may object as herein provided. 40

Objections by Commissioners.

42. 48. The Commissioner, and any Deputy-Commissioner, may object to any assessment.

In every such case the officer objecting shall forthwith send written notice of the objection to the person to be affected thereby.

No objection heard if not sent in prescribed time.

43. 49. No objection other than one made by the Commissioner or any Deputy Commissioner shall be entertained which is not lodged with the Deputy-Commissioner on or before the last day appointed for lodging objections. 45

All assessments deemed good if not objected to.

44. 50. If any person entitled to lodge an objection to any assessment fails to do so, or fails to prove his objection, he shall be liable to pay any tax that may be imposed upon the property assessed to him, although such property may not belong to such person. 50

Form of objection.

45. 51. Every objection shall be in writing, under the hand of the objector, and shall be made in the prescribed form, and shall be delivered or posted to the Deputy Commissioner of the district where the assessment is made on or before the last day appointed for receiving objections. 55

List of objections to be kept.

46. 52. The Deputy Commissioner shall enter in a book to be kept for that purpose, and called "The Objection Book," the objections in the order in which they are lodged, and shall number them consecutively; and shall make out lists of such objections in a convenient order, and shall forward each such list to the Commissioner. 60

- 47-53. The Commissioner shall consider the objections, and may make such inquiries thereon, or relating thereto, as he thinks fit, and if he thinks that any objection should be allowed, or that any person has a well-founded ground of complaint, he may alter or amend the assessment roll accordingly; but if not, then such objections shall be heard and determined as hereinafter provided. Commissioner may allow objections.
- 48-54. The Commissioner shall return the lists of objections to the Deputy Commissioner, and shall, by a public notification, state times and places when such objections will be heard, and the time so fixed shall not be less than fourteen days after the publication of such notification. Hearing of objections to be publicly notified.
- 49-55. On or before the day appointed for the review of the assessment rolls, the Deputy Commissioner shall transmit the original objections, together with the list of such objections, to the Board of Reviewers, who are to hear and determine the same. Objections to be sent to Board of Reviewers.

REVIEW OF THE ASSESSMENT ROLLS.

- 50-56. The Governor shall, from time to time, appoint fit and proper persons to be Reviewers of property assessments. Reviewers to be appointed.
- The Commissioner may be appointed a Reviewer, but no other person holding any office under this Act shall be capable of holding the office of Reviewer in conjunction therewith.
- 51-57. Any three Reviewers shall form a Board of Reviewers, and any two of such three shall be a quorum, and competent to do any act, matter, or thing required by this Act to be done by the Board. Board of Reviewers.
- 52-58. For each district there may be appointed as many Boards of Reviewers as shall be found necessary; and any Reviewer may be appointed to more Boards than one: but to each Board there shall be assigned either a district or a division, or divisions of a district or districts. Numbers of Boards in each district.
- 53-59. Every Board shall from time to time, by public notification, appoint the time and place of their meetings, and may from time to time adjourn their meetings in respect of time and place as they shall think most convenient. Board may appoint and adjourn meetings.
- At the first meeting of every Board the Reviewers shall appoint their chairman.
- 54-60. The meetings of the Board of Reviewers shall not be deemed to be public, and the Board may at any time, or from time to time, exclude from any such meeting, or require to withdraw therefrom, all or any persons whomsoever. Meetings of Board not public.
- Every Board of Reviewers shall, in respect of the examination of witnesses, their expenses, the production of papers and documents, and the payment of costs, have all the powers and authorities conferred by "The Commissioners Powers Act, 1867," as amended by "The Commissioners Powers Act 1867 Amendment Act, 1872," on members of a Commission appointed by the Governor in Council. Board may examine on oath, call for persons and papers.
- 55-61. Every Board of Reviewers shall have full power of hearing and determining all objections to the assessment rolls of the district or division which is assigned to them. Board of Reviewers to settle objections.
- 56-62. If, on the day appointed for the meeting of any Board of Reviewers, a quorum of members is not present, the meeting shall stand adjourned until the next day, and so from day to day till a quorum is formed. Adjournments of sittings of Board.
- 57-63. The Commissioner, Deputy Commissioner, Assessor, or other officer may appear in support of the assessment, and any person objecting thereto shall appear in person or by his solicitor or agent. Commissioners to appear in support of assessments.
- 58-64. All objections shall be heard in the order in which they stand in the list made out as aforesaid, but where two or more objections in any list relate to the same matter they may be heard together. Objections to be heard in order of delivery.
- 59-65. The Board shall hear and determine all objections delivered as above provided, and may alter the assessment rolls accordingly. Board may correct assessment rolls.

Board may correct descriptions of land.

60 66. The Board may also make such alterations in the descriptions of property as may be necessary to render such descriptions more clear for the identification of the property.

Chairman to sign amended roll.

61 67. The Chairman of the Board shall initial all the alterations, insertions, and erasures, if any, made by the Board in each assessment roll, and shall sign the same, and deliver it to the Deputy Commissioner of the district. 5

Such roll to be roll of district.

62 68. The copy of the assessment roll so signed, or so corrected and signed, shall be the assessment roll for the district or division thereof to which it relates, and shall remain in force until a fresh roll is made. 10

Decision of Board to be final.

63 69. The decision of the Board of Reviewers on all objections coming before it, and on all other matters coming within its cognizance relating to the assessment rolls, shall be final and conclusive.

Rolls may be added to and amended whilst in force.

64 70. During the time wherein any assessment roll is in force the Commissioner may, from time to time, in respect of any roll— 15

(1.) Place thereon the name of any person of whose liability to taxation he is satisfied, and erase therefrom the name of any person not so liable ;

(2.) Place thereon any property acquired by any person since the making of the last assessment which he is satisfied is liable to taxation, and erase therefrom any property no longer so liable. 20

The Commissioner, in his discretion, may decrease any assessment, but nothing herein contained shall authorize him to increase any assessment already appearing on the roll. 25

Notices and objections to be given as for original roll.

65 71. The Commissioner shall not exercise any such power as aforesaid until the expiration of one month after he has given notice thereof to the persons to be affected thereby, and no objection has been made thereto.

Resident Magistrate may hear objections.

66 72. Every person to be affected by any alteration in an assessment roll shall be entitled to object, and to have his objection heard before any Resident Magistrate, who for the purposes of this section shall have all the powers and authorities of a Board of Reviewers and the Chairman thereof. 30

All notices and other proceedings provided with respect to the original assessment and the objections against the same, and the hearing thereof before a Board of Reviewers, shall, *mutatis mutandis*, apply with respect to the assessments, objections, and the hearing thereof before a Resident Magistrate under the provisions of this section. 35

Tax recoverable on amended rolls.

67 73. All acts may be done and all proceedings taken to recover the tax on the property mentioned in any additional entries made in an assessment roll, or from the persons whose names have been added or substituted thereon, in the same manner as if such additional entries, alterations, or substitutions had been originally contained in such assessment roll. 40 45

#### EVIDENCE OF ASSESSMENTS, ETC.

Rolls evidence.

68 74. Assessment rolls, and all entries made therein in the manner by this Act directed, by the production thereof alone and without any further evidence, shall be received as *prima facie* evidence of the facts therein mentioned. 50

Assessment not invalidated by irregularity.

The validity of any assessment shall not be affected by reason that any of the provisions of this Act have not been complied with.

#### COLLECTION OF TAXES.

Appointment of Receivers and Collectors.

69 75. The Governor may from time to time appoint such and so many persons as he shall think fit as Receivers or Collectors respectively for the purposes of this Act ; and every person so appointed shall be deemed to be a Receiver within the meaning of "The Public Revenues Act, 1878." 55

70 76. Not less than fourteen days public notice shall be given that the tax will be payable on a day to be stated in such notice, and in such notice there shall also be stated a place or places in each district where the tax shall be paid.

Time and place to be notified for paying tax.

5 Where a person is assessed for property in different parts of the colony, the Commissioner may appoint one place in which the total amount of tax payable by such person in respect of his property shall be paid.

Person may pay at one place all taxes.

10 71 77. If the person liable to pay the tax fails to pay the amount thereof for the space of fourteen days after demand by a notice in writing by the Deputy Commissioner, *ten per centum* on the amount unpaid shall be added thereto.

If tax not paid within fourteen days, same to be sued for with 10 per cent. added.

15 And such tax, together with such addition, shall be recoverable in any Court of competent jurisdiction, by the Deputy Commissioner, as a debt due to him.

Provided always that nothing herein contained shall prevent the operation of "The Crown Debts Act, 1866."

SALE OF LAND IN PAYMENT OF TAXES.

20 72 78. If in any case no goods and chattels, or none sufficient, can be found after diligent inquiry belonging to or in the possession of the person liable to pay any tax imposed upon his property, whereon the same can be levied, and the amount of such tax or any part thereof is in arrear for three months or upwards, and the said person is possessed of land, the Deputy Commissioner shall report the case to the Commissioner, who thereupon may cause notice to be given to the person aforesaid, in a form to be prescribed by regulations, that the land belonging to him will be sold after six months from the date of such notice, unless the said tax and all charges in respect of the arrears thereof, and costs, are paid in the meanwhile.

Where no sufficient distress land may be sold in payment of taxes.

30 73 79. After the said six months the Commissioner may cause the said land, or such part thereof as may be necessary, to be sold by public auction, unless the said tax and costs, and all expenses incurred in recovering the same, together with *ten* per centum upon the amount of such tax added thereto, and all taxes due in respect of the said land up to the date of payment, are paid prior to such sale.

Land may be sold after six months' notice.

40 74 80. The proceeds of such sale shall be appropriated to the payment of such tax, with every addition thereto, costs, and expenses, and the balance, if any, shall be paid into the Public Trust Office, and shall be paid by the Public Trustee, upon the order of the Supreme Court, to such persons as may become entitled thereto, together with reasonable interest thereon, not exceeding *five* per centum per annum.

Application of proceeds of sale.

45 75 81. Upon any such sale the Commissioner shall cause a memorial in the form to be prescribed by regulations, together with a map of the land sold, to be prepared, and such memorial shall be signed by the Commissioner, and certified by the Clerk or proper officer of the Court in which the said judgment was given.

Title to land sold.

For the purposes of evidencing the title to such land, the following provisions shall have effect :—

50 (1.) If the land was not prior to such sale subject to the provisions of "The Land Transfer Act, 1870," the memorial and map may be registered with the Registrar of Deeds for the registration district in which such land is situated, and such Registrar shall cause an entry of the memorial and map to be made under the proper head or title in the Index-Book of the Deeds Registry Office, and shall cause the same to be duly recorded.

55

In the case herein provided the memorial shall operate as a conveyance to the purchaser.

(2.) If the land was prior to the sale subject to the provisions of "The Land Transfer Act, 1870," the memorial and map shall be filed with the District Land Registrar of the district in which the land is, and such Registrar shall register such memorial and map against the land. 5

In the case herein provided the District Land Registrar shall issue a certificate of title to the purchaser.

Lien may be filed in Deeds or Land Registry.

76. **82.** If the Commissioner shall not for any reason deem it desirable to proceed to a sale, he may cause a notice of lien in the prescribed form to be registered in the Registry of Deeds, or to be filed in the office of the District Land Registrar in the district where such lands are situated. 10

Effect thereof.

77. **83.** The effect of the registry or filing of any such lien shall be to create a lien upon and have precedence of all unregistered claims against the land in respect whereof such tax shall be payable for the amount of such tax. 15

Tax to be a charge on the land in the hands of a purchaser.

78. **84.** Every person in whom any such land shall be vested by alienation or other derivative title, after the date upon which notice of the payment of tax was given as hereinbefore provided, shall be liable to the payment of such tax, and the same shall be a charge on the land affected thereby, and shall have priority over any charge, incumbrance, or interest created by the owner or any person interested therein; and in the event of the non-payment thereof every person hereby made accountable shall be deemed to be a debtor to Her Majesty in the amount of the tax for which he is so made accountable. 20 25

PROCEDURE.

Summons on unknown owner may be posted on land.

79. **85.** If any owner of land has no known agent in the colony, or is unknown, or cannot after due inquiry be found, a summons posted upon a conspicuous part of such land, shall be a sufficient service. 30

Judgment may be given against "owner."

80. **86.** Judgment for the amount of tax due may be given in any Court of competent jurisdiction against the owner of any land, if he is unknown, under the designation of "the owner" of such land, on the Court being satisfied that such owner is absent or unknown or cannot after due inquiry be found, and upon proof of service of summons as above provided. 35

Remedies against tenant if owner fails to pay.

81. **87.** If the owner of land liable to taxation fails or neglects, within the time limited in that behalf, to pay the tax imposed on such land, and such land is in the occupation of any tenant mediate or immediate of such owner, the Deputy Commissioner shall have such and the like remedies against such tenant as he would have against the owner, in as full and ample a manner. 40

Any person paying tax may recover from person liable therefor.

82. **88.** Every person who under the provisions of this Act, has been compelled to pay any tax in respect of property for or on behalf of any other person, or shall pay any tax in respect of property of which he has ceased to be owner, shall be entitled to recover from the actual owner of such property the amount of any such tax so paid by him, together with all costs of proceedings attending the recovery thereof. 45

Provision in case of persons under disability and of persons dying.

83. **89.** Where any person chargeable with tax is under any legal disability, or where any person so chargeable dies, in every such case the trustee of such person, upon default of payment by him, shall be and is hereby made liable to and charged with the payments which the said person under disability ought to have made, or the person so dying was chargeable with: 50 55

And if such trustee neglect or refuse to pay as aforesaid, it shall be lawful to proceed against him in like manner as against any other person making default of payment of the said tax:

And all trustees making payment as aforesaid shall be allowed every sum paid for such persons under disability in their 60

accounts, and shall be allowed to deduct all such payments out of the assets of the person so dying.

In this section the word "trustee" shall be deemed to include the parents of an infant.

5 84. 90. If, after any tax has been paid under this Act, it is discovered that too little in amount has been paid, the person liable for the tax shall forthwith pay such additional amount; and the amount so payable shall be a debt due by such person to the Commissioner, and may be recovered accordingly. Provision if too little tax is paid.

10 85. 91. If, after any tax has been paid under this Act, it is discovered that too much in amount has been paid, the Commissioner, upon being satisfied that too much in amount has been paid, shall order the amount overpaid to be returned to the person entitled to receive the same. Provision if too much tax is paid.

15 86. 92. If any act, matter, or thing required by this Act to be made, performed, or done at or within a fixed time is not so made, performed, or done, the Governor in Council may appoint a further or other time for making, performing, or doing the same, although the time within which the same ought to have been done has elapsed or expired. Governor in Council may extend time fixed for doing acts.

20 Any act, matter, or thing made, performed, or done within the time prescribed by such Order in Council shall be as valid as if it had been made, performed, or done within the time fixed by or under this Act.

PENALTIES.

25 87. 93. If any person liable to taxation under this Act does any of the following things:— Penalty for making false returns or fraudulent disposal of property for evasion of taxation.

(1) Wilfully fails or neglects to furnish any statement of property within the prescribed time;

30 1 (2) Knowingly and wilfully makes or delivers any false statement of property, or makes any false answer in relation to his property, for the purpose of evading assessment thereof; or

35 2 (3) By any falsehood, wilful neglect, fraud, art, or contrivance whatsoever used or practised evades or attempts to evade assessment of his property:

Every such person shall, on proof thereof before any two Justices of the Peace, be assessed and charged *treble* the amount of the tax of which such person has sought to evade the payment, in addition to any tax for which such person would have been otherwise liable; and every such person shall also be liable to forfeit and pay a penalty of not less than *five* pounds nor more than *one hundred* pounds.

40 Any person aiding and assisting in any manner whatsoever to commit any act contrary to this section shall, upon conviction, be liable to forfeit and pay a penalty of not less than *five* pounds nor more than *fifty* pounds. Penalty on abettors.

45 88. 94. If any person, by obstructing any officer acting in the discharge of his duties under this Act, or by refusing or neglecting to answer questions put by any such officer relating to any property belonging to such person, or gives any false or evasive answer, he shall be liable to a penalty not exceeding *fifty* pounds. Penalty for obstructing officers.

50 89. 95. If any person, in any declaration authorized by this Act, knowingly and wilfully declares to any matter or thing which is false or untrue, every such person so offending shall be deemed guilty of perjury, and liable to be dealt with accordingly. Persons making false declaration, &c., guilty of perjury.

55 90. 96. All penalties imposed under this Act shall be recoverable only by persons appointed by the Governor to sue for the same, and when recovered shall be paid into the Consolidated Fund. Penalties to be sued for only by authorized persons.

The Governor may, at his discretion, mitigate or stay or compound Governor may remit penalties.

proceedings for any penalty, and may reward any person who informs of any offence against this Act or assists in the recovery of any penalty.

*New Clauses.*

**97.** "The Land-Tax Act, 1878," is hereby repealed: Provided 5  
that this repeal shall not affect the past operation of the Act hereby  
repealed, or the sufficiency or insufficiency, validity or invalidity, of  
anything done or suffered, or the payment or recovery of any duty  
or land-tax which may have or may hereafter become payable to Her  
Majesty under the said Act; nor shall this repeal interfere with the 10  
institution or prosecution of any proceeding in respect of any offence  
committed, or the recovery of any penalty or forfeiture incurred, against  
or under the said Act.

**98.** This Act, with the exception of section *ninety-seven* of this  
Act, shall come into operation on the day on which it is assented to 15  
by the Governor in the name and on behalf of Her Majesty, and  
section *ninety-seven* of this Act shall come into operation on such day  
as the Governor shall, by Proclamation in the *New Zealand Gazette*,  
declare.