

PROPERTY ASSESSMENT.

THIS Bill consolidates the existing law relating to the assessment of property for the property tax, and amends the law in some few particulars, as herein mentioned.

Districts for the purposes of the Act are abolished; the various boroughs, counties, and other existing local districts being created districts under this Act; so, as far as possible, to dispense with the cost to the local bodies of making separate assessments.

Clause 2. The definition of "property" is enlarged so as to manifest clearly that goodwill is to be included in property liable to taxation.

Clause 8. The amendments herein relate only to administration.

Clause 9. Words are inserted to prevent trustees disposing of funds in hand so long as property tax is unpaid.

Clause 15 is new, and is to provide that a company trading on its own account with money advanced or deposited at interest with the company on the security of its guarantee or debentures, is not entitled to claim the £500 exemption in respect of each separate depositor.

Clause 18. Agricultural improvements and machinery are added to the exemptions. Reversionary estates are no longer exempt from taxation, the trustees thereof becoming chargeable for the tax thereon, as provided in clause 28.

Clause 20 provides for the taxation of life assurance companies in the same manner as persons, other insurance companies being assessed in a special manner as provided in clause 22.

Clause 23 provides for the taxation of life assurance companies, either as persons or on the capitalized value of their policies, at the discretion of the Commissioner.

Clause 27 is new, and provides that henceforth the parties to a mortgage may agree as to the payment of the tax on such mortgage, and they shall be assessed accordingly.

Clause 29 provides for the taxation of reversionary estates.

Clause 35. The addition herein is to provide that sufficient notice of transfer of property is to be given, and in sufficient time to admit of the tax thereon being collected from the transferee, otherwise the transferor remains liable.

Clause 40 is to provide for the furnishing of statements of property from persons arriving in the colony in the interval between the times for furnishing such statements, and also from persons succeeding to property at any time during such interval.

Clause 49. The words in *italics* are to require companies to return their real property at its actual value at the time of furnishing the return.

Clause 72 is altered declaring Court of Reviewers an open Court, except when personalty is dealt with. There is no secrecy necessary about real property since the assessments are published, and no reason why Reviewers should sit within closed doors.

Clause 85. To this clause words are added imposing a treble duty upon all property of a deceased person who had evaded duty thereon during his life by false statements in relation thereto.

All other amendments in the Bill appear in *italics*, and are sufficient in themselves to explain the object thereof respectively.

[The new matter in this Bill is indicated by italics and rule-lines.]

*Hon. Mr. Stout.*

## PROPERTY ASSESSMENT.

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  39. Statements of property by persons to be furnished every third year, commencing in 1883.
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73. Board may examine on oath, and call for persons and papers.
74. Board to settle objections, may award costs.
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77. Board may correct assessment rolls, and descriptions of land.
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81. Assessments may be amended by new statement.
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98. Property to vest in Crown on payment of purchase-money.
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100. Where no sufficient distress, land may be sold in payment of taxes.
101. Land may be sold after six months' notice.
102. Application of proceeds of sale.
103. Title to land sold.
104. Notice of lien may be registered against land.
105. Lien may be filed in Deeds or Land Registry.
106. Time within which lien may be registered.
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110. Judgment may be given against "owner."
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## PENALTIES.

114. Penalty for making false returns, or fraudulent disposal of property, for evasion of taxation. Penalty on abettors.
115. Upon proof or information under section 116 two convictions to be made: first, to pay penalty; and second, treble amount of tax.
116. Penalty for obstructing officers.
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118. Persons making false declaration, &c., guilty of perjury.
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## A BILL INTITULED

Title.

AN ACT to consolidate and amend the Laws regulating 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, 1885."

Commencement.

It shall come into force on the day of the passing thereof, with the exception of subsections *two* and *three* of section *eighteen* and the *last* paragraph of such section, and subsection *one* of section *forty-nine*, which respectively shall not come into

operation until the *first* day of *April*, in the year one thousand eight hundred and *eighty-six*.

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

- 5 "Assessment" means an estimate of the value of any property, as well as the amount of tax imposed on any property, and includes all matters comprised in any statement of property required by this Act :
- 10 "Board" means a Board of Reviewers appointed under this Act :
- "Borough" means a borough constituted under "The Municipal Corporations Act, 1876," includes the town of Winton in Otago, and also includes all town districts constituted under "The Town Districts Act, 1881."
- 15 "Cash value" means the market value at which property may be purchased for cash :
- "Commissioner" means the Property-Tax Commissioner appointed under this Act :
- 20 "Company" means an incorporated body or company or society of persons formed wholly or mainly for the purpose of gain or profit divisible among the shareholders ;
- "Deduction" means the deduction of any liability from the value of property :
- 25 "Deputy Commissioner" means the Deputy Property-Tax Commissioner appointed under this Act :
- "District" means a district *under the jurisdiction of any Borough Council, Town Board, County Council, Road Board, Harbour Board, River Board, or other local authority having power to make or levy rates :*
- 30 "Exemption" means the five hundred pounds' exemption limited by this Act :
- "Gold-mining company" means a company which carries on, or is formed for the purpose of carrying on, the business of gold-mining :
- 35 "Local Court" means a District Court or a Resident Magistrate's Court :
- "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 :
- 40 "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 in the colony, or by forwarding the same by post addressed to his usual or last known place of abode or business :
- 45 "Owner" means the person who is seized, possessed of, or entitled, at law or in equity, to any real property, or who is possessed of or entitled as aforesaid to any personal property *or is deriving profits therefrom :*
- 50 "Prescribed" includes anything prescribed, whether prescribed by regulations or by or under any provisions of this Act, or by any notice served or public notice published pursuant to 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 :

"Property" includes all real and personal property, *and extends to and includes every interest of any kind whatever which is or may be the subject of contract, or is capable of being valued or estimated for any purpose whatsoever :* 5

"Real property" means lands, tenements, and hereditaments, whether corporeal or incorporeal, and includes all chattel interests in land : 10

"Personal property" means all property of whatever nature not comprised in the preceding definition of real property :

"Publicly notified," "public notice," means a notice published in some newspaper circulating in the *locality* where anything is required to be so notified or notice thereof given : 15

"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 thereof :

"Trustee" includes executor or administrator, and any person having or taking upon himself the administration or control of property affected by any expressed trust, or having by law the direction, control, or management of the property of a person under any legal disability : 20

"Writing" includes printing, and any matter partly written and partly printed. 25

#### APPOINTMENTS, ETC.

Commissioner and Deputy Commissioner.

3. For the due administration of this Act, the Governor may from time to time appoint a fit and proper person, to be called the Property-Tax Commissioner, and a like person to be Deputy Property-Tax Commissioner. 30

Assessors and other officers.

4. 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. 35

Gazette notice of appointments sufficient.

5. 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.

All persons holding offices of any kind as aforesaid at the time of the commencement of this Act shall be deemed, without further appointment, to hold like offices under this Act. 40

Secrecy to be maintained.

6. Every person whosoever, appointed under this Act,—

(1.) Shall maintain, and aid in maintaining, the secrecy of all matters, *other than in relation to assessments of real property*, 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 : 45

(2.) Shall, before he begins to act in the execution of this Act, 50

take and subscribe such oath of fidelity and secrecy as may be prescribed, which oath may be administered by the *Commissioner or Deputy Commissioner*, or by any Resident Magistrate:

Oath.

5 Every person who has taken the oath required by any Act hereby repealed shall be deemed to have taken such oath under this Act.

7. 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 District Court, to imprisonment for any term not exceeding twelve months, with or without hard labour.

Penalty for breach of intent of oath.

15 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 a penalty of not less than ten nor more than one hundred pounds.

8. Every company carrying on business in New Zealand 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.

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

25 (1.) Such person shall be called the "public officer" of the company for the purposes of this Act.

30 (2.) Every company shall, within three months after the passing of this Act, appoint a substitute public officer authorized to act from time to time as may be necessary in case of the absence, illness, incapacity, or death of the public officer; and such substitute shall, during the time he shall be acting, be deemed to be the public officer of the company for the purposes of this Act.

35 (3.) Every company failing or neglecting to make an appointment to the office of a public officer when necessary, or to appoint a substitute, shall be liable to a penalty not exceeding fifty pounds a day for every day during which such neglect shall continue.

40 (4.) Every new company shall, within three months after it shall commence or enter into business, appoint a public officer *and substitute*, and name a place for delivery of notices as aforesaid.

45 (5.) Every *new* company failing or neglecting, within the time hereinbefore limited in that behalf, to appoint a public officer, *and substitute*, or name a place at which notices or other instruments may be served or delivered as aforesaid, shall be liable to a penalty not exceeding fifty pounds a day for every day after the time aforesaid during which such neglect shall continue.

50 (6.) Every public officer 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 of the company, and paying the tax payable in respect thereof.

(7.) Any act, statement, or representation done or made by any public officer appointed as aforesaid in respect of 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 company. 5

(8.) 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, 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. 10 15

Every public officer to a company appointed under the Acts hereby repealed, and in exercise of such office at the commencement of this Act, shall be deemed to have been appointed under this Act.

Agents for persons absent from colony and trustees to be liable as if principals.

9. Every agent for every person permanently or temporarily absent from the colony, and every trustee,— 20

(1.) 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; 25

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

(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; 30

(4.) Is hereby authorized and required from and after the thirty-first day of March ensuing next after the passing of this Act, to retain, from time to time, in each year, out of any money which shall come to him in his representative character, so much as shall be sufficient to pay the tax for the then current year in respect of any property he represents, estimating the amount thereof at the same amount as was paid in respect of the same property in the year then last preceding; and is hereby indemnified for all payments which he shall make in pursuance of this Act; 35 40

(5.) Is hereby made personally liable for the tax payable in respect of any trust property if, while such tax remains unpaid,—

(1.) He shall dispose of such property; or

(2.) *He shall dispose of any money which shall come to him in his representative character; and* 45

shall not be otherwise personally liable for any tax imposed upon him under this section.

Remedies of Commissioner against trustees, &c.

10. The Commissioner 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. 50

## 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,—

Governor may make regulations.

- 5 (1.) Prescribing the forms of statements of property; or the form in which any statement of property shall be furnished, and the particulars that shall be stated in relation to any such property;
- 10 (2.) Prescribing the forms of assessment rolls, notices, and other instruments mentioned in this Act or necessary to give effect thereto;
- (3.) Imposing a penalty, not exceeding fifty pounds, for any breach of any such regulations.

15 And also, 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.

20 All regulations made under the Acts hereby repealed, or any of them, and in force at the commencement of this Act, shall be deemed to have been made under this Act.

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

Governor in Council may extend time fixed for doing acts.

25 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.

## PROPERTY LIABLE TO TAXATION.

13. *Every person and every company owning* property within the colony shall be liable to taxation in respect of the value thereof, *less an exemption* of five hundred pounds sterling, *after deducting from such value the amount of the liabilities of such person or company*, but subject as hereinafter provided.

Property subject to taxation.

Deductions.

14. No person liable to taxation, either in his own name, or by an agent or trustee, or jointly with any one else as his partner, or who is assessed in more than one district or in respect of more than one statement; and

Only one exemption allowed.

No company liable to taxation as aforesaid, and which is assessed as aforesaid;

45 Shall be entitled to the benefit of more than one exemption of property up to five hundred pounds.

15. Where moneys are deposited with any company at interest secured by the guarantee of the company or by debentures or mortgage issued by the company, or in any other similar manner, such moneys shall be deemed to be part of the property of the company, and no separate exemption of five hundred pounds shall be allowed in respect of the several depositors of the said moneys.

Moneys deposited at interest with companies not entitled to exemption.



Trustees to be entitled to an exemption for each beneficiary.

Liability in respect of real or personal property, or incurred for purchase of goods not in the colony, or to person not *bonâ fide* resident in the colony, not to be deducted.

16. When a trustee is assessed in respect of property held on account of more than one beneficiary he shall be entitled, subject to the provisions of section *fourteen*, to an exemption of property up to five hundred pounds in respect of the interest of each beneficiary liable to the payment of property-tax. 5

17. No person or company shall be entitled to *make a deduction from the value of his or its property in respect of* any of the following descriptions of liabilities :—

(1.) A liability *in respect of* any real property not in the colony, or of any personal property not in the colony, at the date 10 to which the statement relates ;

(2.) A liability incurred in respect of the purchase of goods which have not arrived in the colony at the date to which the statement relates, or which have been exported from the colony prior to the date to which the statement 15 relates ;

(3.) A liability, however the same may arise, to any person or company not resident or carrying on business in *the colony*, except a liability incurred for the purchase of goods which have arrived in the colony at the date to 20 which the statement relates ; unless the person or company *claiming to make the deduction* shall show to the satisfaction of the Commissioner, *by the statement in which the liability is deducted*,—

(a.) That, at the date when *such* statement is fur- 25 nished, such person or company was the agent of the person or company not resident or carrying on business in *the colony*, under or by virtue of some express authority, and entitled by virtue thereof to make such deduction as aforesaid, and had made a return of such property ; or 30

(b.) That the person or company not resident or carrying on business in the colony has an agent in the colony responsible for the payment of the property-tax for such person or company, and who such agent is.

Every deduction to be made in respect of any 35 liability shall be strictly limited in every case to the amount actually owing in respect of such liability.

#### PROPERTY EXEMPT FROM TAXATION.

Property exempt from taxation.

18. The following property shall, except as hereinafter mentioned, be exempt from taxation :— 45

(1.) All agricultural implements in actual use ;

(2.) *All agricultural improvements, the property of one person or company, to a value of not exceeding three thousand pounds ;*

(3.) *All engines and machinery of every kind in actual use in any factories or workshops the property of one person or com- 50 pany, to a value not exceeding three thousand pounds ;*

- (4.) All property of the Crown, or of any local body, or of any society registered under "The Building Societies Act, 1880;"
- 5 (5.) All churches and other places used exclusively for public worship;
- (6.) All property of, or vested in, any body or persons for public charitable or public educational purposes; And all buildings used for any school which is not carried on exclusively for pecuniary gain or profit, together with the lands
- 10 attached thereto *not exceeding six acres* in the case of any one such school;
- (7.) All property of or vested in any public body, society, or persons, and used only for the purposes of public health or recreation;
- 15 (8.) All public reserves of whatever nature, made under any law, and granted to, or vested in, any body or persons;
- (9.) All property of Maoris;
- (10.) All policies of life assurance;
- (11.) All vessels of every kind.
- 20 Agricultural improvements for the purposes of this Act shall be deemed to mean and include the erection of one or more dwelling-houses and farm buildings, the fencing of land, drainage, the felling of bush and clearing of land, all respectively, for farming or pastoral purposes exclusively, to any amount not exceeding collectively a total
- 25 amount of three thousand pounds, of which not more than five hundred pounds shall in any case be estimated as the value of any single dwelling-house.

## LIABILITY OF OWNERS TO TAXATION.

30 19. Every person shall be liable to taxation in respect of the value of his interest in any property.

Persons liable on value of their interest in property.

20. Every company, *except as hereinafter-mentioned*, shall be liable to taxation *on the total amount of its property* in the same manner as persons are liable.

Companies liable in the same manner.

35 21. 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 to be specially assessed.

40 (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 *as the same appear on the balance-sheet of the company issued last previous to the date to which the statement relates*.

45 (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*.

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Fire and marine insurance companies to be assessed on amount of premiums.

22. Every insurance company, *other than a life assurance company or association*, carrying on business within the colony 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—

- (1.) In respect of all fire, marine or *fidelity* guarantee policies at any time issued or *liable to be issued* by the company *within the colony*, and of all engagements or contracts for bonus or compensation to be paid in case of accident either to persons or to property, 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 the colony* in each year in respect of the aforesaid policies, engagements, or contracts, after deducting the total amount of premiums actually paid by the company in the same year in respect of the reinsurance, with any company carrying on business within the colony, of any risk covered by the said policies, engagements, or contracts.
- (2.) No deduction shall be allowed of any premiums paid in respect of policies issued or liable to be issued by any company which is not carrying on business within the colony.

Life assurance companies assessed as persons or on value of policies.

23. Every life assurance company or association carrying on business within the colony, shall be liable to taxation in such one of the two manners following, as the Commissioner may choose to elect in each case; that is to say,—

- (1.) On the total amount of its funds invested in the colony in real property or securities of any kind, or placed at deposit with any person, company, or bank; or,
- (2.) Upon the capitalized value of all subsisting policies issued by it on lives in New Zealand.

For the purpose of ascertaining the aforesaid value, the company or association shall furnish statements in each year, at such times, in such form, and containing such particulars as may from time to time be prescribed.

And for the purpose of verifying any such statement the Commissioner is hereby authorized to call upon any such company or association to produce all books, documents, and other records for his inspection and examination, and if the same or any of them are not so produced and submitted for examination, the company or association shall be deemed to attempt to evade the assessment of their property under this Act.

Gold-mining companies liable on values of shares issued.

24. Every gold-mining company shall be liable to taxation on the amount of all the shares in the company actually issued, at the marketable value of such shares.

Where companies taxed on shares, shareholders exempt.

25. The holder or owner of shares or stock in any company liable to taxation shall not be taxed as an individual for such shares or stock.

Mortgagors liable only on land not included in mortgage.

26. *Subject to the provisions of the next succeeding section*:—
- (1.) Every mortgagor of land shall, 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.

(2.) Every mortgagee of land, not exempted as herein provided in respect of companies, shall be liable to taxation on the value of his mortgage.

Mortgagees on amount of mortgage moneys.

27. In respect of any mortgage of land made after the passing of this Act, the mortgagor and mortgagee may agree as to the payment of the tax thereon by one or other of them, and in any such case shall respectively be liable to taxation on the value of the mortgage in accordance with the terms of such agreement; provided that the terms of any such agreement are truly set forth in the statement of property to be returned by them respectively.

Parties to mortgage may agree as to payment of tax on mortgage.

No agreement made as aforesaid shall in any way abridge or limit any power granted by this Act for the recovery of the tax payable in respect of any land to which such agreement may relate.

28. Every agent for every 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.

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.

29. The trustee of any property owned in reversion, remainder, or expectancy of any kind (the owner whereof not having any present beneficial interest therein at the time an assessment is made thereof), shall be chargeable with the tax payable in respect thereof, in the same manner as if such property were his own, except as hereinafter mentioned.

Trustee of property held in reversion, &c., liable to tax.

If any person has a life interest or other interest in such property, such person shall be assessed in respect of such interest, and be liable to taxation therefor; and the trustee shall be liable for tax on the assessed value of the whole property less the amount charged or liable to be charged in respect of the aforesaid interests.

But if at any time the trustee shall prove, to the satisfaction of the Commissioner, that the property is not sufficiently productive to admit of the tax being collected without inflicting hardship, the Commissioner may from time to time as he shall think fit agree to postpone the collection of such tax until such time or until the happening of such contingency.

In the meanwhile the Commissioner shall be entitled to register a lien against the property, in manner mentioned in section *one hundred and five*, as if he had obtained a judgment for non-payment of tax.

But, nevertheless, the trustee shall make all returns and assessments required by this Act.

30. *Joint tenants, tenants in common, and joint trustees* in respect of the same interest shall be assessed jointly, and shall be severally and jointly responsible for the due furnishing of statements of the *property they own jointly or in common, or the property or trust they jointly represent, and for the payment of any tax due thereon*, and be liable in respect of any default therein *respectively*.

Joint tenants, tenants in common, and joint trustees to be assessed jointly, but severally responsible.

Partners to be assessed jointly as to property of firm.

31. 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. 5

Interest of occupant of exempt lands to be assessed.

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. 10

32. The interest of every person or company as tenant or occupier of any real property which is exempt from taxation shall be assessed at its value, and every such person or company shall be liable to taxation in respect of the value of such interest.

Interest of European occupant of Maori lands to be assessed.

33. The interest of every person (other than a Maori) or company as tenant or occupier of any real property belonging to Maoris shall be assessed at its value, and every such person or company shall be liable to taxation in respect of the value of such interest. 15

Real or personal property liable for tax notwithstanding transfer.

34. Notwithstanding the sale, or transfer, or conveyance of any real or personal 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. 20

Provision that persons disposing of property shall give timely notice to Commissioner.

35. When any person whose name appears on any roll in force as liable to tax shall part with or dispose of the property in respect of which he is or appears to be liable, whether by sale, conveyance, or transfer of any kind, or by operation of law, he shall continue liable to the payment of such tax, unless he gives, before the date of the notice in the Gazette requiring payment of tax to be made, express notice in writing to the Commissioner of the fact of such sale, conveyance, or transfer as aforesaid, of the price obtained for such property, and of the purchaser or transferee thereof, or of such facts as relieve him from liability at law. 25

If action brought after notice, person sued to have costs of suit.

If, after any such notice has been given to the Commissioner, any action or proceeding is brought or taken against any such person for the recovery of tax which it shall be decided he is not liable to pay, such person shall be entitled to recover his full costs and expenses to which he shall have been put by reason of such proceedings. 35

Notwithstanding anything in this section contained, any person disposing of property as aforesaid shall be liable to taxation in respect of the value received for the property so disposed of. 40

Contracts contrary void.

36. Except as provided in section twenty-seven, 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. 45

#### STATEMENTS OF PROPERTY AND ASSESSMENTS.

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

37. The Commissioner shall give not less than one month's public notice of the time and place at which all persons or companies shall be

required to furnish statements of all property *whatsoever* belonging to them.

38. The statements required to be made by persons, or on behalf of companies, shall be made as if at twelve o'clock noon on the first day of October last previous to the date on which they are respectively required to be made.

Statements of property to be made as on 12 o'clock noon on 1st October.

39. The statements to be made by persons are hereby required to be furnished by every person owning, or a trustee or agent for, any property in the colony, whether liable to taxation or not, every third year, commencing *from* the year one thousand eight hundred and eighty-three, upon public notice being given as prescribed.

Statements of property by persons to be furnished every third year, commencing in 1883.

40. Every person arriving in the colony at any time during the triennial period intervening between the appointed times for furnishing such statements of property as aforesaid, and every person who, at any time during such aforesaid period, acquires property through any gift, bequest, legacy, or succession, or in consequence of marriage, shall and is hereby required, without notice, to furnish statements of property as owner, trustee, or agent, in manner as hereinbefore required, as if at twelve o'clock noon on the first day of April ensuing next after his arrival in the colony, or to his acquiring the property, as the case may be; subject, in case of neglect or failure to do so, to the penalties imposed by this Act in respect of persons failing or neglecting to furnish statements of property.

Persons arriving in colony, and persons inheriting property during triennial period, to furnish statements without notice.

41. The statements to be made on behalf of companies are hereby required to be furnished on behalf of every company carrying on business in the colony every year, upon public notice being given as prescribed.

Statements to be made by companies every year.

42. Any statement of property to be furnished as hereinabove required shall also be furnished by persons or on behalf of companies, whether liable to taxation or not, at any time in any year on demand in writing made by the Commissioner by posting the same to such person or to the public officer of such company.

Statements may be demanded at any time by Commissioner.

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

Commissioner may require further returns.

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

Persons to provide themselves with forms of returns.

45. 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, or transmit to the Commissioner, on or before the day appointed in such notice, statements in writing of all the property of every kind belonging to such person, and of all the liabilities for which such person claims a deduction.

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

Such statements shall be in such form and shall contain such particulars in relation to any such property as may, from time to

time, be prescribed, and shall be signed by the person making the same.

To every such statement shall be added a declaration that the same is true and accurate in all particulars.

The value at which property is to be stated in the statements, and to be assessed for the purposes of this Act, shall be the full value of the same if sold for cash at the date to which the statement relates. 5

Mortgagors to append to statement names of mortgagees.

46. Every mortgagor of land shall append to the statement of the property belonging to him the names and addresses of the respective mortgagees of such land. 10

Mortgagees to furnish particulars of mortgages.

47. Every mortgagee of land shall, in his statement of property, give full particulars of all moneys advanced by him on mortgage of land, and the names of the mortgagors of such land respectively.

Goods on consignment to be included in statement of consignee.

48. All goods received by any person or company on consignment from any person not a *bonâ fide* resident in the colony, or from a company not carrying on business in the colony, shall be included in the statement of the person or company to whom the same are consigned as if they were his or its own property, unless he or it shall show to the satisfaction of the Commissioner that the person or company consigning them to him or it has an agent in the colony responsible for the payment of the property-tax, and who such agent is. 15 20

Form of statements of property of companies.

49. The statements required to be made on behalf of companies, except as *hereinafter-mentioned*, shall be to the effect following:—

- (1.) *The real property belonging to such company shall be set down at the market value thereof at the time the statement is made.* 25
- (2.) *The personal property and debts of any such company shall be returned in such statement at the same value and amount, for the purposes of assessment, as are expressed in the balance-sheet issued to the shareholders of such company, or prepared for issue as aforesaid, last prior to the date to which such statement relates, and a copy of such balance-sheet shall be attached to such statement.* 30
- (3.) *The names and statements expressed and contained in such balance-sheet shall, for all the purposes of this Act, be conclusive against and binding upon such company, but shall not necessarily be accepted by or be binding upon the Commissioner, before any Board of Reviewers or Resident Magistrate.* 35 40

Form of statements of companies.

50. The statements required 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.

Assessment of property where no balance-sheet issued

51. Any company which shall not have issued any balance-sheet prior to the date to which the statement of such company should relate shall return its statement *of property and the value thereof* in the manner and form prescribed by section *forty-five* for the case of persons, and shall be assessed accordingly; but, so soon as such company shall have issued any balance-sheet to its shareholders, the Commissioner may amend the assessments *or register* so that such company 45 50

may be assessed in accordance with such balance-sheet; and may recover any additional tax appearing from such balance-sheet to be payable in respect of the property of the company.

5 52. Where it shall appear to the Commissioner that any com-  
pany carrying on business within the colony, but the principal office  
whereof is beyond the same, cannot, at the time of making an assess-  
ment, furnish an accurate statement of the actual amount of the  
capital of such company employed within the colony, he may agree  
10 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.

When company cannot furnish accurate statement, amount of capital for taxation may be agreed upon.

53. To every statement furnished on behalf of companies there shall be added a declaration, by the public officer furnishing it, that the same is true and accurate in all particulars.

Declaration to be added to statement by companies that same is true.

15 54. 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.

20 55. 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.

Provision when name of owner unknown.

25 56. 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.

#### ASSESSMENT ROLLS.

30 57. The assessments of property shall be made by the Commissioner before the thirty-first day of March in every third year, as to the property of persons, and, as to the property of companies of any kind, in every year at such time as may be prescribed.

Assessments, when to be made.

58. From the statements and assessments to be furnished as aforesaid, the assessment rolls of real property shall be prepared, and separate such rolls shall be made for each district.

Assessment rolls of realty.

35 59. Upon the completion of the assessment rolls the Commissioner shall cause to be given to each person or company whose name appears thereon as liable to taxation a notice in writing of the making of the assessments.

Separate rolls for local districts.

Notice of every assessment to be sent to persons affected.

40 Such notice shall be in such form and contain such particulars as may be prescribed. But the omission to give any such notice shall not invalidate any assessment.

Omission of notice not to invalidate assessment.



Register of personally to be made up.

**60.** The particulars of the personal property of each person or company liable to taxation shall be transcribed in a book to be kept by the Commissioner for that purpose, and be called "the register."

#### OBJECTIONS.

Any person or company may object to assessment if personally interested.

**61.** Any person or company feeling aggrieved by reason of any assessment in which he personally or the company is interested may object as herein provided. 5

Objections by Commissioner.

**62.** The Commissioner may object to any assessment.

In every such case the Commissioner shall forthwith send written notice of the objection to the person or company to be affected thereby. 10

Time for objections, no objection heard if not sent in prescribed time.

**63.** The Commissioner shall give public notice that all objections to the assessment rolls are to be sent in to him on or previous to a day to be specified in the notice. And no objection, other than one made by the Commissioner, shall be entertained which is not lodged with the Commissioner on or before the last day appointed for lodging objections. 15

All assessments deemed good if not objected to.

**64.** If any person or company entitled to lodge an objection to any assessment fails to do so, or fails to prove his or its objection, such person or company shall pay any tax that may be imposed upon the property assessed to him or the company, although such property may not belong to such person or company. 20

Form of objection.

**65.** 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 Commissioner on or before the last day appointed for receiving objections. 25

Commissioner may allow objections.

**66.** 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 accordingly; but, if not, then such objections shall be heard and determined as hereinafter provided. 30

Objections to be sent to Board of Reviewers.

**67.** Where objections are made to any assessment the Commissioner shall, on or before the day appointed for the review of the assessments, *deliver or transmit* the original objections to the Board of Reviewers who are to hear and determine the same. 35

The assessment roll.

**68.** Where no objections are made to any assessment roll, or where objections have been allowed or been withdrawn, the roll, signed by the Commissioner, shall be the assessment roll for the district to which it relates. 40

#### REVIEW OF THE ASSESSMENTS.

Boards of Reviewers to be appointed.

**69.** The Governor shall from time to time appoint fit and proper persons to be Reviewers of property assessments.

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.

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.

70. 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. Quorum of Board.

71. 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: Provided that not less than fourteen days' notice shall be given of the holding of the first meeting of a Board for the hearing of objections. Board may appoint and adjourn meetings.

At the first meeting of every Board the Reviewers shall appoint their Chairman.

72. The meetings of the Board of Reviewers shall be deemed to be public, *except when considering matters relating to personal property or objections thereto, in any of which cases the Board, of its own motion or at the request of any objector, 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 public, except as to personal property.

73. 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, and call for persons and papers.

74. Every Board of Reviewers shall have full power of hearing and determining all objections to the assessments of any district which is assigned to them; *and may award costs to be paid by the objector in any case where they shall deem the objection to be of a frivolous or vexatious nature.* Board to settle objections, may award costs.

75. 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.

76. 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. Commissioner to appear in support of assessments.

77. The Board shall hear and determine all objections lodged as above provided, and may alter the assessment rolls accordingly; and 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. Board may correct assessment rolls, and descriptions of land.

78. 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 roll and deliver *or transmit* it to the Commissioner. Chairman to sign amended roll.

Such roll to be roll of district.

79. The assessment roll so signed, or so corrected and signed, shall be the assessment roll for the district to which it relates.

Decision of Board to be final.

80. 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 assessments, shall be final and conclusive.

5

#### ALTERATION OF ROLLS.

Assessments may be amended by new statement.

81. The Commissioner may, subject to the rights of objection and review *hereinafter mentioned*, make any alteration in any assessments or register rendered necessary by any new statements authorized to be demanded from time to time under any Act, or by any alterations made by any Act as to *the statements of property to be furnished*, or the liabilities for which any person or company is allowed to claim deduction.

10

Rolls may be added to and amended.

82. The Commissioner may, from time to time, in respect of any assessment roll,—

15

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

(2.) Add to any roll any property omitted to be assessed by any Assessor, or omitted to be returned by any owner in any statement of property at the time and in the manner prescribed;

20

(3.) Place thereon any property acquired by any person or company which he is satisfied is liable to taxation, and erase therefrom any property no longer so liable.

25

The Commissioner, in his discretion, may decrease any assessment, but nothing herein shall authorize him to increase the assessed value of any *real* property already appearing on the roll.

Notice to be given before Commissioner adds name or property to roll.

83. The Commissioner shall not add any name or property to an assessment roll under the power hereinbefore conferred upon him until the expiration of one month after he has given notice thereof to the person or company affected thereby.

30

Bankrupt to be freed from personal liability.

84. In any case where it shall be shown to the satisfaction of the Commissioner that any person liable to the payment of tax has become bankrupt within the meaning of any Act for the time being in force relating to bankruptcy, such person shall be released from all personal liability in respect of such tax, and the Commissioner may erase his name from any roll in force.

35

Provision in case of person dying leaving unassessed property.

85. Where any person shall die leaving any property which has not been assessed or returned for assessment, the Commissioner may take such and the like proceedings in respect of any such property as he could do under section *eighty-two*, which shall extend and apply to such cases.

40

The tax to be recoverable against the legal personal representatives of any such person or his estate in any such case shall be assessed and levied for the whole or part (as the case may be) of the period during which such property has not been so assessed or returned for assessment, and shall be assessed and levied at the rate of duty payable in respect of the year when the assessment is made; *and the amount to be recovered shall be treble the amount of the tax so assessed and levied.*

45

Treble duty.

50

86. Every person or company to be affected by any alteration in an assessment roll shall be entitled to object, and to have the 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.

Objections to alterations of rolls.

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.

87. 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 register, or from the persons or companies whose names have been added or substituted thereon, together with any penalties incurred in relation thereto, in the same manner as if such additional entries, alterations, or substitutions had been originally contained in such assessment roll.

Tax recoverable on amended rolls.

EVIDENCE OF ASSESSMENTS, ETC.

88. Assessment rolls, and all entries made therein in the manner by this Act directed, or a copy of or extract from such roll of an entry made therein, certified by the Commissioner or Deputy Commissioner to be a true copy or extract, or any owner's statement of property, by the production thereof alone and without any further evidence, shall be received as *prima facie* evidence of the facts therein mentioned.

Rolls and statements to be evidence.

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

Assessment not invalidated by irregularity.

COLLECTION OF TAXES.

89. 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."

Appointment of Receivers and Collectors.

90. 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.

Time and place to be notified for paying tax.

91. If the person liable to pay the tax fails to pay the same for the space of fourteen days after the due date, ten per centum on the amount of the tax unpaid, or on any part unpaid of such tax, shall be added thereto.

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

And such tax, together with such addition, shall be recoverable, in any Court of competent jurisdiction, by the Commissioner, on behalf of the Crown, by suit in his own name.

92. 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 recoverable in any Court of competent jurisdiction by the Commissioner on behalf of the Crown, by suit in his own name.

Provision if too little tax is paid.

93. If, after any tax for the then current year 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

Provision if too much tax is paid.

has been paid, shall order the amount overpaid to be returned to the person entitled to receive the same.

Provisions as to suits in local Courts for recovery of property-tax.

94. With respect to suits and proceedings in the local Courts for the recovery of property-tax, the following provisions shall have effect:—

5

- (1.) When default is made in the payment of tax and a summons for the recovery thereof is issued and served, then, unless, eight days before the day appointed for hearing, a statement in writing by or on behalf of the defendant, showing a defence on its merits, shall be made to the Clerk of the Court in which the summons was issued, judgment shall be given for the amount claimed without allowing any defence, and without the necessity of the Commissioner or any one on his behalf appearing in Court or proving the liability of the defendant and the non-payment of the tax. 10
- (2.) In all such cases the summons shall be served upon the defendant at least thirty days before the day appointed for hearing.
- (3.) The Commissioner or Deputy Commissioner may appear in any such suit or proceeding either personally or by solicitor or by some officer *in the public service of the colony*; and the appearance of any such officer, and his statement that he so appears by authority of the Commissioner, shall be sufficient evidence of such authority for all purposes: 25
- (4.) It shall be sufficient, in any suit or proceeding in a local Court under this Act, if the particulars of demand state the amount sought to be recovered, the date on which the same was payable, with such further and other particulars as the Commissioner thinks necessary to fully inform the defendant of the nature of the demand. 30

#### PURCHASE OF PROPERTY.

Commissioner may purchase property at value mentioned in statement, unless same increased to fair value.

95. The Governor in Council, on the recommendation of the Commissioner, may, whenever he deems it expedient for the protection of the revenue, purchase and take for the Crown any property of any kind whatsoever, or any interest therein, mentioned in any statement made under this Act, and may pay to the person or company making such statement, and to whom the said property or the interest therein belongs, the sum at which such property is valued in such statement, together with ten pounds per centum thereon, unless such person or company shall consent to have the same assessed, for the purposes of this Act, at the value which the Commissioner shall think the fair cash value thereof. 40

Person dissatisfied with assessment can compel Commissioner to purchase.

96. If any person shall be dissatisfied with the amount at which the whole or any portion of his property is assessed, he shall be entitled to call upon the Commissioner either to reduce the assessment to the sum at which it was valued in the statement of such person, or else to purchase the property at the sum at which the same was valued in such statement; and the Commissioner shall, at his 50

discretion, reduce the assessment accordingly, or shall, upon obtaining the consent of the Governor in Council, and upon having the property duly conveyed, assured, or assigned to the Crown, purchase the same as hereinbefore provided.

5 No person shall be entitled to avail himself of the privilege conferred by this section after the expiration of ten days after the sitting of the Board of Reviewers or Resident Magistrate (as the case may be) who have or has fixed such assessment.

10 **97.** The Colonial Treasurer, upon the Governor's warrant, may issue and pay out of the Consolidated Fund, without any specific appropriation, any moneys required to be expended for the purposes of the *last two preceding* sections hereof.

Colonial Treasurer may pay purchase-money without special appropriation.

15 **98.** Any property or interest therein purchased under section *ninety-five* shall belong to the Crown from the date of the payment of the purchase-money thereof, and the title thereto shall absolutely vest in the Crown, without any conveyance or assignment, from the date of the gazetting of a notice by the Governor that he has so purchased it as aforesaid; and the same shall be sold or otherwise dealt with in such manner as the Governor in Council may direct, and

20 the Governor is hereby empowered, in the name of Her Majesty, to convey, assure, assign, or otherwise transfer the same to the purchaser thereof.

Property to vest in Crown on payment of purchase-money.

**99.** Any property acquired under section *ninety-six* shall be sold or otherwise dealt with in such manner as the Governor in

25 Council may direct, and the Governor is hereby empowered, in the name of Her Majesty, to convey, assure, assign, or otherwise transfer the same to the purchaser thereof.

Property acquired under section 94, how dealt with.

SALE OF LAND IN PAYMENT OF TAXES.

30 **100.** 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

35 possessed of land, the Commissioner 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.

40 **101.** 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

45 sale.

Land may be sold after six months' notice.

**102.** 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

50 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

Title to land sold.

103. 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. 5

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

- (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. 10 15

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. 20

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

Notice of lien may be registered against land.

104. In any case where judgment for property-tax has been recovered against an owner of property, the Commissioner may cause a notice of lien to be registered as prescribed against any part of the real property of such owner, and, in case he shall proceed to a sale of such real property, the amount of such judgment, and all costs and other moneys recoverable by or under this Act, may be levied, recovered, and charged upon or against such real property as effectually as if it were the sole real property of such owner. 25 30

Lien may be filed in Deeds or Land Registry.

105. 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. 35

Time within which lien may be registered.

106. The *above-mentioned* power of registering a lien may be exercised at any time after judgment for the amount of tax has been obtained; but such registration shall not prevent the Commissioner from exercising any right or power of sale vested in him by this Act. 40

Effect thereof.

107. 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. 45

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

108. 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, encumbrance, or interest created by the owner or any person interested therein; and, in the event of the non-payment thereof, 50

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.

PROCEDURE.

- 5        109. 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. Summons on unknown owner may be posted on land.
- 10        110. 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. Judgment may be given against "owner."
- 15        111. If the owner of the 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 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. Remedies against tenant if owner fails to pay.
- 20        112. 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. Any person paying tax may recover from person liable therefor.
- 25        113. 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. Provision in case of persons under disability and of persons dying.
- 30        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.
- 35        And all trustees making payment as aforesaid shall be allowed every sum paid for such persons under disability in their accounts, and shall be allowed to deduct all such payments out of the assets of the person so dying.
- 40        In this section the word "trustee" shall be deemed to include the parents of an infant.
- PENALTIES.
- 45        114. If any person, *whether or not* liable to taxation under this Act,— Penalty for making false returns, or fraudulent disposal of property, for evasion of taxation.
- 50        (1.) Being within or having an agent within the Colony of New Zealand, fails or neglects to furnish, *on or before the prescribed day*, any statement of property, or, *within a reasonable time*, any further statement of property required by the Commissioner, unless such person shall prove that such failure or neglect was not wilful;

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(2.) Knowingly and wilfully makes or delivers any false statement of property, or makes any false answer in relation to his property; or

(3.) By any falsehood, wilful neglect, fraud, art, or contrivance whatsoever used or practised, evades or attempts to evade 5  
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 10  
every such person shall also be liable to a penalty of not less than five pounds nor more than one hundred pounds.

Penalty on abettors.

Any person aiding and assisting, in any manner whatsoever, to commit any act contrary to this section shall, upon conviction, be liable to a penalty of not less than five pounds nor more than fifty 15  
pounds.

The word "person," in this section, includes the public officer of a company, and the agent or trustee of any person or company.

Upon proof or information under section 116 two convictions to be made: first, to pay penalty; and second, treble amount of tax.

115. (1.) Whenever, upon any information against a principal offender under the *last-preceding* section, the Justices before whom 20  
the same shall be heard shall hold the matter of the information to be proved, there shall be two convictions, the first in the common form, adjudging the defendant to pay the penalty imposed and such costs as shall be allowed, and the second adjudging the defendant to pay treble the amount of the tax of which he has sought to evade the 25  
payment.

(2.) Such first conviction shall be forthwith enforceable in the manner directed by "The Justices of the Peace Act, 1882;" but such second conviction shall not be formally drawn up until the amount of the tax of which the defendant has sought to evade payment shall 30  
have been ascertained by the Commissioner, who shall ascertain and fix the same within three months from the date of the conviction.

(3.) The Commissioner shall give notice to the defendant of the amount so ascertained, and, if the defendant shall, within fourteen days from the giving of such notice, object to such amount, he shall be en- 35  
titled to have such objection heard by any Resident Magistrate in the manner provided by section *eighty-six* of this Act.

(4.) At any time after such amount shall have been ascertained by the Commissioner or (if the defendant shall so object) by such Resident Magistrate, the second conviction may be formally drawn up 40  
adjudging the defendant to pay treble the amount so ascertained, and shall be forthwith enforceable in the manner directed by "The Justices of the Peace Act, 1882."

Penalty for obstructing officers.

116. If any person obstructs any officer acting in the discharge of his duties under this Act, or refuses or neglects to answer questions 45  
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.

General penalty.

117. If any person fails, neglects, or refuses to do, execute, or perform any act, deed, matter, or thing on the date or within the time 50  
when by this Act he ought to do it, then, if no other penalty be prescribed for such offence, he shall be liable to forfeit and pay a sum not less than five pounds and not exceeding one hundred pounds.

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118. 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.

119. All penalties imposed under this Act shall be recoverable only in a summary way before any Resident Magistrate or two or more Justices of the Peace, upon the information, in the manner prescribed by "The Justices of the Peace Act, 1882," of a person or persons appointed by the Governor either generally or for the purpose of any particular case; and when recovered shall be paid into the Consolidated Fund.

Penalties to be recovered summarily under "The Justices of the Peace Act, 1882."

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

Governor may remit penalties.

121. Notwithstanding anything in "The Justices of the Peace Act, 1882," or any other Act, any information or complaint to be heard in a summary way before two or more Justices for or in respect of any offence against this Act, or for the recovery of any penalty under this Act, may be laid at any time within three years next after the date of the offence committed or the penalty incurred.

Offences and penalties may be prosecuted and recovered within three years.

REPEALS.

122. Where, in any unrepealed Act or enactment of the General Assembly, or in any instrument or document, reference is made to any Act or enactment hereby repealed, such reference shall be deemed to be the provision of this Act corresponding to that of the repealed Act or enactment which is referred to.

Reference to repealed Acts deemed reference to this Act.

123. *The several Acts hereunder enumerated are hereby repealed.* This repeal shall not—

Acts repealed.

Affect the past operation of the Acts hereby repealed, or the sufficiency or insufficiency, validity or invalidity, of anything done or suffered, or the payment or recovery of any duty or property-tax which may have or may hereafter become payable to Her Majesty under the said Acts, or any of them; nor

Interfere with the 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 Acts, or any of them.

SCHEDULE.

Schedule.

ACTS REPEALED.

- 1879, No. 17.—The Property Assessment Act, 1879.
- 1880, No. 45.—The Property Assessment Act Amendment Act, 1880.
- 1881, No. 38.—The Property Assessment Act Amendment Act, 1881.
- 1883, No. 44.—The Property Assessment Acts Amendment Act, 1883.