

3. Except those persons occupying land fronting the portions of State highways described in the Schedule hereto and holding appropriate current written permits from the Board, no person shall drive, or cause to be driven, any horses, cattle, sheep, or pigs, other than horses, cattle, sheep, or pigs securely confined within a motor vehicle along or across the said portions of State highways.

4. Every person who commits an offence against this bylaw is liable on summary conviction to a fine not exceeding \$100.

SCHEDULE

1. All that portion of No. 6 State Highway (Blenheim-Invercargill via Nelson and Greymouth) situated between the junction of No. 6 State Highway with the Makarewa Freezing Works access road (known as Buxton's Corner) and the boundary of the City of Invercargill.

2. All that portion of No. 99 State Highway (Invercargill-Tuatapere) situated between the junction of No. 99 State Highway with No. 6 State Highway at Lorneville and the Lorneville Railway overbridge.

This bylaw was made by resolution duly passed at a meeting of the National Roads Board held in Wellington on the 16th day of February 1972.

D. J. CHAPMAN, Secretary.

(62/33/18)

Notice to Make Returns of Land Under the Land and Income Tax Act 1954

PURSUANT to the Land and Income Tax Act 1954, the Commissioner of Inland Revenue hereby gives notice as follows:

1. A return of land held as at noon on 31 March 1972, is required from every person and company, whether a taxpayer or not, being the owner of land in New Zealand within the meaning of the Land and Income Tax Act 1954, if the total unimproved value as at noon on 31 March 1970 exceeded \$60,000 and the land is not of the classes specified in paragraph 3 below.

2. Land tax is dealt with by the Masterton Office of the Department and returns may be sent there or to any district office of the Inland Revenue Department, not later than 7 May 1972.

3. Returns of land are not required for classes of land used solely or principally for the purposes of a business of:

- (1) Animal husbandry (including poultry-keeping, bee-keeping, and the breeding of horses); or
- (2) Growing fruit, vegetables, or other crop producing plants; or
- (3) Horticulture; or
- (4) Viticulture.

Provided that the exemption in this paragraph shall not extend to land used for the purposes of a racecourse within the meaning of the Gaming Act 1908, or to land used solely or principally for the purposes of forestry or silviculture.

4. The Valuation of Land Amendment Act (No. 2) 1970 amended the basis for valuation of land. The Valuation Department is progressively revaluing land on a "land value" basis instead of "unimproved value". Under the Land and Income Tax Amendment Act 1971, the unimproved values prevailing as at 31 March 1970 are to be used for land tax for the year ended 31 March 1972.

5. Return forms are available at all district offices of the Inland Revenue Department.

6. Any person or company failing to furnish a return within the prescribed time is liable to a fine not exceeding \$200 or not less than \$4.

Dated at Wellington this 7th day of March 1972.

D. A. STEVENS, Commissioner of Inland Revenue.

Revision of District Valuation Rolls

PURSUANT to the Valuation of Land Act 1951, the Valuer-General has revised, as at 1 March 1972, the district valuation rolls for the districts named in the following Schedule.

SCHEDULE

Counties: Franklin, Eyre, Geraldine, Akaroa, Golden Bay, Marlborough, Southland.

Dated at Wellington this 6th day of March 1972.

V. P. McGLONE, Valuer-General.

Boundaries of City of Timaru Defined

PURSUANT to section 26 of the Municipal Corporations Act 1954, the Secretary for Internal Affairs hereby defines, as set out in the Schedule hereto, the boundaries of the City of Timaru, the boundaries having previously been altered by Order in Council made on 1 May 1970 and published in *Gazette*, 30 April 1970, No. 25, p. 747.

SCHEDULE

ALL that area in the Canterbury Land District containing 5,589 acres, more or less, bounded by a line commencing at a point on the mean high-water mark of the sea in line with the south-western boundary of Lot 1, D.P. 15376, Blocks IX and XI, Arowhenua Survey District, and proceeding southerly generally along the mean high-water mark of the sea—part of which remains as described in *New Zealand Gazette*, 1894, p. 1526, and as shown on S.O. Plan 11640—to the southern boundary of Reserve 1856; thence westerly generally along that boundary to the southernmost corner of Lot 2, D.P. 24668; thence north-westerly generally along the south-western boundaries of Lots 2 and 7, D.P. 24668, to the north-western boundary of the said Lot 7; thence north-easterly along that boundary and its production to the left bank of Saltwater Creek; thence north-westerly generally along that bank to the north-eastern boundary of Lot 6, D.P. 22702; thence north-westerly along the north-eastern boundaries of Lots 6 and 5, D.P. 22702, to the south-eastern boundary of Lot 2, D.P. 18967; thence south-westerly along that boundary and its production to the left bank of Saltwater Creek; thence north-westerly generally along that bank to the original north-western side of Coonor Road; thence north-easterly generally along that side to a point aligned between the northernmost corner of Lot 2, D.P. 18967, and the easternmost corner of Lot 1, D.P. 7812; thence north-easterly along a right line to the easternmost corner of Lot 1, D.P. 7812, and continuing north-westerly along the north-eastern boundary of that lot to the left bank of Otupua Creek; thence northerly generally along the left bank of Otupua Creek to the southernmost corner of Lot 18, D.P. 8445; thence north-westerly along a right line to the south-eastern corner of that part of Rural Section 6296, comprised in C.T. 431/77; thence south-westerly generally along the south-eastern boundary of the land comprised in that C.T. to the north-eastern corner of Rural Section 37716; thence north-westerly generally along the north-eastern boundary of that rural section to the south-eastern side of Claremont Road; thence north-easterly along that side to the middle of Otupua Creek; thence north-westerly generally up to the middle of that creek to a point in line with the north-western boundary of Lot 5, D.P. 26730; thence north-easterly to and along that boundary to the north-western corner of that lot; thence north-westerly along the south-western boundary of Brook Street and the south-western boundaries of Lots 101 to 111, D.P. 492, and the production of the last-mentioned boundary across Rose Street to the south-eastern boundary of Lot 1, D.P. 21324; thence south-westerly and north-easterly generally along the south-eastern and north-western boundaries of that lot and the production of the last-mentioned boundary to the middle of Gleniti Road; thence south-easterly along the middle of that road to a point in line with the south-eastern boundary of Lot 2, D.P. 20748; thence north-easterly to and along that boundary to the western boundary of Lot 2, D.P. 10091; thence northerly along the western boundaries of Lots 2 and 1, D.P. 10091, and the production of the last-mentioned boundary to the middle of Pages Road; thence north-westerly along the middle of that road to a point in line with the eastern boundary of Lot 10, D.P. 3898; thence northerly to and along that boundary to a line parallel to and distant 3 chains from the middle of Pages Road; thence easterly generally along that line to the western boundary of the land contained in Proclamation No. 422133 (S.O. Plan 8829); thence northerly, easterly, and southerly along the western, northern, and eastern boundaries of the land contained in that Proclamation to a line parallel to and distant 3 chains from the middle of Pages Road; thence easterly along that line to the western boundary of Lot 1, D.P. 16374; thence northerly and easterly along the western and northern boundaries of that lot to its north-eastern corner; thence easterly along a right line to the westernmost corner of Lot 2, D.P. 16374; thence easterly and south-easterly along the northern and north-eastern boundaries of that lot to a line parallel to and distant 3 chains from the middle of Old North Road; thence north-easterly along that line to the south-western boundary of Lot 9, D.P. 18111; thence north-westerly along that boundary to the northernmost corner of that lot; thence northerly along a right line to the south-western corner of the land contained in Proclamation 1288 (S.O. Plan 6717); thence northerly and easterly along the western and northern boundaries of the land contained in that Proclamation to a line