

This PUBLIC BILL originated in the HOUSE OF REPRESENTATIVES, and, having this day passed as now printed, is transmitted to the LEGISLATIVE COUNCIL for its concurrence.

House of Representatives,  
9th October, 1896.

[AS AMENDED BY THE LEGISLATIVE COUNCIL.]

Hon. Mr. J. McKenzie:

GOVERNMENT VALUATION OF LAND.

ANALYSIS.

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| <p>Title.</p> <p>1. Short Title.</p> <p>2. Governor may divide colony into districts, and appoint officers.</p> <p>3. Terms of appointment.</p> <p>4. Preparation of general valuation-roll.</p> <p>5. Particulars to be contained therein.</p> <p>6. To be compiled from district valuation-rolls.</p> <p>7. Provisions as to preparation of district valuation-rolls.</p> <p>8. Alteration of general valuation-roll.</p> <p>9. Such roll to be the standard roll for all local authorities. Copies to be supplied.</p> | <p>10. Roll so supplied to be used for purposes of "The Rating Act, 1894."</p> <p>11. Purposes for which valuations in general valuation-roll to be used. Valuations to be in lieu of those prescribed by other Acts.</p> <p>12. Compensation for land taken or acquired.</p> <p>13. Copies of entries to be supplied.</p> <p>14. Definition of competent Valuer's report.</p> <p>15. Inspection of district valuation-rolls.</p> <p>16. Fees payable by local authority.</p> <p>17. Regulations.</p> <p>18. Expenses of administration. Fees and penalties to be paid to Public Account.</p> <p>19. Statement of accounts to be laid before Parliament.</p> |
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A BILL INTITULED

AN ACT to provide for the periodical Valuation of all Landed Properties in the Colony. Title.

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

1. The Short Title of this Act is "The Government Valuation of Land Act, 1896." Short Title.

2. For the purposes of this Act the Governor, by Order in Council gazetted, may from time to time,— Governor may divide colony into districts, and appoint officers.

(1.) Divide the colony into such special districts, with such names and boundaries as he thinks fit, the boundaries of each such district being as far as practicable so adjusted as that no local authority's district shall be partly within one special district and partly in another;

(2.) Appoint a Valuer-General, who shall be the Commissioner of Taxes for the time being, and also such District Valuers and other officers as are deemed necessary.

3. The persons so appointed shall hold office during pleasure, and upon such terms as to salary and otherwise, and with such powers and duties, as the Governor in Council thinks fit. Terms of appointment.

4. On a day to be named by the Governor in Council, and at prescribed periodical intervals thereafter, the Valuer-General shall cause to be prepared according to the best of his skill and judgment a general valuation-roll of all landed properties in the colony. Preparation of general valuation-roll.

5. Such roll shall be in the prescribed form, and shall set forth in respect of each separate property the following particulars:— Particulars to be contained therein.

(1.) The name of the occupier and owner within the meaning of "The Rating Act, 1894."

(2.) The area of the land, as also the description thereof by section and block, and whether urban, suburban, or rural; the

number and nature of the buildings thereon, and the total capital value thereof.

- (3.) The nature and total capital value of all improvements other than buildings.
- (4.) The total capital value of the whole property. 5
- (5.) The unimproved value of the land, being the difference between the total capital value of the whole property and the total capital value of all buildings and other improvements as aforesaid.
- (6.) Such other particulars as are prescribed. 10

To be compiled from district valuation-rolls.

6. The general valuation-roll shall be compiled from district valuation-rolls, which shall be prepared for the respective special districts in manner aforesaid by the respective District Valuers thereof acting under the control of the Valuer-General.

Provisions as to preparation of district valuation-rolls.

7. With respect to the district valuation-roll for each special district, the following provisions shall apply:— 15

- (1.) The district valuation-roll shall be prepared at such periodical intervals as the Governor in Council from time to time prescribes, and when completed shall continue in force until a fresh roll is made. 20
- (2.) The valuations appearing therein shall be made by the District Valuer according to the best of his skill and judgment.
- (3.) Subject to the provisions of this Act, each district valuation-roll shall be prepared, corrected, signed, amended, and dealt with as provided by "The Rating Act, 1894," in the case of the therein mentioned valuation-list and valuation-roll, and for such purpose all the provisions of that Act shall, *mutatis mutandis*, apply accordingly. 25
- (4.) For the purposes of the district valuation-roll the powers of amendment conferred by "The Rating Act, 1894," are hereby extended to include cases where the value of the land, buildings, or other improvements is increased or diminished during the currency of the roll, and it shall be the duty of the Valuer-General to cause the roll to be altered and amended from time to time in the prescribed manner accordingly to the intent that the valuation and other particulars appearing therein in respect of each separate property may at all times be correct and up to date. 30 35 40
- (5.) Any person may, by notice in the prescribed form, and on payment of the prescribed fee, require the Valuer-General to make a new valuation of such person's property; and, in such case, the roll shall be amended pursuant to the result of such new valuation. 45
- (6.) The Governor in Council may from time to time, by regulation or otherwise,—
- (a.) Appoint the place where the Assessment Court for each special district shall sit, and the Magistrate who shall be Judge thereof; and also 50
- (b.) Modify or vary any of the provisions of "The Rating Act, 1894," in so far as may be deemed necessary in order to give effect to this section.

8. The general valuation-roll when completed shall be signed by the Valuer-General, and shall continue in force until a fresh general valuation-roll is made; but, whilst in force, shall be altered and amended from time to time in the prescribed manner so as to correspond with the district valuation-rolls.

Alteration of general valuation-roll.

9. The general valuation-roll, so long as it continues in force, shall be the standard roll from which the valuation-rolls of all local authorities having rating powers and rating on the capital or on the unimproved value shall be framed; and for that purpose the Valuer-General, at the request of each such local authority, and upon receiving from it an accurate description of the boundaries of its rating district, shall, in the prescribed manner and form, compile from the general valuation-roll and supply to such local authority a valuation-roll of all rateable property within such rating district.

Such roll to be the standard roll for all local authorities.

Copies to be supplied.

10. So long as such standard roll continues in force, the valuation-roll supplied therefrom to any local authority shall be the valuation-roll within the meaning and for the purposes of "The Rating Act, 1894," for such local authority's rating district, in lieu of the valuation-roll mentioned in that Act, and the provisions of that Act shall be read subject to this Act accordingly.

Roll so supplied to be used for purposes of "The Rating Act, 1894."

11. (1.) The valuations for the time being appearing in the general valuation-roll shall, if and in so far as the Governor in Council from time to time directs, be used for the purposes following, that is to say:—

Purposes for which valuations in general valuation-roll to be used.

(a.) The assessment of duties of land-tax and otherwise under "The Land and Income Assessment Act, 1891," and of stamp duties under "The Stamp Act, 1882," and duties under "The Deceased Persons' Estates Duties Act, 1881."

(b.) Advances and investments on mortgage of land by or on behalf of the undermentioned offices and departments, that is to say,—

- The Post Office,
- The Government Insurance Office,
- The Public Trust Office,
- The Government Advances to Settlers Office,
- The Commissioners of Public Debts Sinking Funds Office, and

Such other public offices and departments as the Governor by Order in Council from time to time directs in that behalf.

(2.) The valuations so used by any such office or department as aforesaid (including the Land-tax Department and Stamp Department) shall be deemed to be in lieu of the valuations (if any) prescribed by the Act under which such office or department is constituted, and the provisions of that Act shall be read subject to this Act accordingly.

Valuations to be in lieu of those prescribed by other Acts.

12. In any case where land is taken or acquired under the provisions of "The Land for Settlements Act, 1894," or "The Public Works Act, 1894," the sum to be offered by the Minister shall be a sum not less than the valuation of the land appearing on the general valuation-roll, and if such offer is not accepted by the owner, then the

Compensation for land taken or acquired.

compensation payable shall, in the case of lands acquired or taken under "The Lands for Settlement Act, 1894," be ascertained by the Court and in the manner prescribed by that Act; and, in the case of lands acquired or taken under "The Public Works Act, 1894," by the Court and in the manner prescribed by that Act.

Copies of entries to be supplied.

13. On application in the prescribed form, and on payment of the prescribed fee, the Valuer-General shall, in the prescribed form, supply to any person a certified copy of any entry in the general valuation-roll:

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Provided that in every case where such copy is required for lending purposes by any of the aforesaid offices or departments, it shall be duty of the Valuer-General to satisfy himself that the entry is correct as to the then value and other prescribed particulars of the property to which the entry relates; and for that purpose he shall amend the roll where necessary.

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Definition of competent valuer's report.

14. A certified copy by the Valuer-General of the valuation of any property appearing in the general valuation-roll shall, as respects such property, be deemed to be a competent valuer's report within the meaning and for the purposes of subsection one of section seven of "The Trustees Act 1883 Amendment Act, 1891":

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Provided that in every such case where such copy is required by a trustee or trustees, it shall be the duty of the Valuer-General to satisfy himself that the entry is correct as to the then value and other prescribed particulars of the property to which the entry relates; and for that purpose he shall amend the roll where necessary.

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Inspection of district valuation-rolls.

15. Every district valuation-roll shall be kept open for public inspection, without fee, at prescribed places in its special district and during prescribed hours.

Fees payable by local authority.

16. There shall be payable by every local authority to whom a valuation-roll is supplied such fees as the Governor by Order in Council from time to time prescribes.

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Regulations.

17. (1.) The Governor, by Order in Council, may from time to time make regulations for all or any of the following purposes, that is to say:—

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- (a.) Defining the duties and powers of the Valuer-General and all District Valuers and other persons appointed under this Act;
- (b.) Determining the form and contents of the general and district valuation-rolls, and making provision for whatever he deems necessary for the proper preparation, completion, alteration, amendment, and custody thereof;
- (c.) Determining the mode in which valuation-rolls shall be prepared for and supplied to local authorities, and making provision for whatever he deems necessary in connection therewith;
- (d.) Determining the fees payable under this Act, and the mode in which the same shall be paid and recoverable;
- (e.) Making provision for anything which is expressed to be prescribed or in respect of which regulations are contemplated by this Act;
- (f.) Exercising any power by this Act conferred upon him;

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(g.) Making provision for any other matter which he deems necessary in order to give full effect to this Act.

(2.) Any such regulations may provide a penalty not exceeding five pounds for the breach thereof.

(3.) All such regulations shall be gazetted.

18. All expenses incurred in the administration of this Act shall be paid out of moneys from time to time appropriated for that purpose by Parliament; and all fees received and penalties recovered under this Act shall be paid into the Public Account and form part of the Consolidated Fund.

Expenses of administration.

Fees and penalties to be paid to Public Account.

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19. The Valuer-General shall, within sixty days after the close of each financial year ending the thirty-first day of March, prepare and lay before Parliament, if sitting, or, if not, then within fourteen days after the commencement of the next session, a statement of accounts made up to the close of such year, and showing all moneys received and expended under this Act.

Statement of accounts to be laid before Parliament.

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