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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,
30th September, 1920.

Right Hon. Mr. Massey.

VALUATION OF LAND AMENDMENT.

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A BILL INTITULED

AN ACT to amend the Valuation of Land Act, 1908.

Title.

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. (1.) This Act may be cited as the Valuation of Land Amendment Act, 1920, and shall be read together with and deemed part of the Valuation of Land Act, 1908 (hereinafter referred to as the principal Act).

10 (2.) This Act shall come into operation on the first day of April, nineteen hundred and *twenty-one*.

2. All objections to valuations under the principal Act shall be heard and determined by an Assessment Court constituted as hereinafter provided.

Assessment Court.

15 3. (1.) There shall be a President of the Assessment Court, who shall be a barrister or solicitor of the Supreme Court of New Zealand, and shall be appointed by the Governor-General in Council.

President of Assessment Court.

(2.) The President shall hold office for a term of five years, but may be reappointed for a further term or for further successive terms of five years.

20 4. (1.) There shall be one assessor appointed by the Governor-General in Council for each land district under the Land Act, 1908.

Appointment of assessors by Governor-General

25 (2.) Every assessor so appointed shall hold office for a term of *two* years, but may be reappointed for a further term or for further successive terms of *two* years.

Appointment of assessors by local authorities.

5. (1.) There shall be an assessor appointed from time to time as required by each local authority within the meaning of this Act.

(2.) No person being a member of any local authority or a paid officer of any local authority, shall be appointed an assessor under this section either by that or any other local authority. 5

(3.) If any local authority fails to appoint an assessor as aforesaid, the Governor-General in Council may appoint an assessor for that local authority.

Resignation or removal from office of members of Assessment Court.

6. (1.) Notwithstanding anything in the foregoing provisions of this Act, the President or any assessor may be at any time removed 10 from office by the Governor-General for inefficiency, disability, insolvency, neglect of duty, or misconduct proved to the satisfaction of the Governor-General.

(2.) Any assessor appointed by the Governor-General may at any time resign his office by writing under his hand addressed to the 15 Governor-General; and any assessor appointed by a local authority may at any time resign his office by writing under his hand addressed to the Chairman or Clerk of the local authority.

"Local authority" defined.

7. For the purposes of the foregoing provisions of this Act the term "local authority" means—in a borough, the City or Borough 20 Council; in a town district, the Town Board; in a road district, the Road Board; in an outlying district of a county or in a county in which there are no town districts or road districts, the County Council; and, subject to the foregoing provisions of this section, in a county in which the Counties Act, 1908, is not in force, the 25 Governor-General in Council.

When assessors to act as members of Assessment Court.

8. (1.) The assessor appointed by the Governor-General for any land district shall act as a member of the Assessment Court only in respect of objections to valuations of property situated in that land district. In the case of an objection with respect to land 30 situated partly in one and partly in another land district, the assessor appointed for the land district in which the greater portion of that land is situated shall act as a member of the Assessment Court for the purposes of that objection.

(2.) The assessor appointed by any local authority shall act only 35 in respect of objections to valuations of property situated in the district of that local authority.

Deputies may act for President of Assessment Court or for assessors.

9. (1.) If from any cause the President is unable to attend any sitting of the Assessment Court, the Governor-General in Council may appoint a deputy to act for him. 40

(2.) If from any cause the assessor appointed by the Governor-General in Council for any land district is unable to attend any sitting of the Court in respect of land in that land district, the Governor-General in Council may appoint a deputy to act for him.

(3.) If from any cause the assessor appointed by the local 45 authority of any district is unable to attend any sitting of the Court in respect of land in that district, the local authority may appoint a deputy to act for him.

(4.) While any deputy is acting as aforesaid he shall have all the powers, duties, and functions of the member of the Court for 50 whom he so acts.

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(5.) The fact that any person is acting as a member of the Court shall be conclusive evidence of his authority so to do, and no person shall be concerned to inquire whether the occasion has arisen requiring or authorizing him so to do.

5 10. (1.) The President shall be entitled to such salary as may be fixed and appropriated by Parliament, and the assessors appointed by the Governor-General in Council shall be entitled to such allowances or other remuneration as may be fixed by regulations.

Remuneration of President and assessors.

10 (2.) The President and the assessors appointed by the Governor-General in Council shall be entitled to such travelling-expenses as may be fixed by regulations.

11. There shall be appointed a Clerk to the Assessment Court.

Clerk of Assessment Court. Repeal.

12. Section thirteen of the principal Act is hereby repealed.

15 13. (1.) On any alteration by the Valuer-General of the capital value of any land pursuant to section thirty or section thirty-one of the principal Act, the value of the improvements (if any) and the unimproved value shall be so altered that the revised value of the improvements and the revised unimproved value respectively shall bear to the original value of the improvements and to the original unimproved value the proportion that the revised capital value bears to the original capital value.

On alteration of capital value by Valuer-General corresponding alterations to be made in value of improvements and in unimproved value.

(2.) This section is in substitution for section thirty-two of the principal Act, and that section is hereby accordingly repealed.

Consequential repeal.

25 14. (1.) Where a lease imposes any onerous conditions on the lessee which at the date of valuation are unfulfilled or contains any restrictions as to the use to which the leased land may be put, then, notwithstanding anything in section thirty-nine of the principal Act, in assessing the capital value of the lessee's and lessor's interests in the leased land, the Valuer-General, may, in his discretion, make allowance to the lessee in respect of the detrimental effect on the lessee of such conditions or restrictions, and in such case shall make a corresponding addition to the value of the lessor's interest.

Onerous conditions in leases.

30 (2.) An allowance made by the Valuer-General under this section, or his refusal in any case to make such an allowance, shall not be subject to objection under section eleven of the principal Act.

35 (3.) Section thirty-nine of the principal Act is hereby amended by omitting from subsection one the words "without limitation of estate or power, and."

Section 39 of principal Act amended.