

[AS REPORTED FROM THE LANDS COMMITTEE]

House of Representatives, 23rd November, 1945

Hon. Mr. Skinner

## VALUATION OF LAND AMENDMENT

Title.	ANALYSIS
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2. Amendment of definition of term "improvements".	5. Quorum of Assessment Courts.
3. New valuation at owner's request to be related to other values.	6. Remuneration of members of Assessment Courts.
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### A BILL INTITULED

AN ACT to amend the Valuation of Land Act, 1925. Title.

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

1. This Act may be cited as the Valuation of Land Amendment Act, 1945, and shall be read together with and deemed part of the Valuation of Land Act, 1925 (hereinafter referred to as the principal Act). Short Title.
- 10 2. The definition of the term "improvements" in section two of the principal Act, as amended by section two of the Valuation of Land Amendment Act, 1933, is hereby further amended by adding the following additional proviso:— Amendment of definition of term "improvements".
- 15 "Provided also that work done or material used on or for the benefit of any land by the expenditure of capital or labour by any owner or occupier thereof in the provision of roads or streets or in the provision of 1933, No. 35

water, drainage, or other amenities in connection with the subdivision of the land for building purposes shall not be deemed to be improvements after the land has been sold or another person has taken actual occupation of the land (whether by virtue of a tenancy for not less than six months certain or not):” 5

New valuation at owner's request to be related to other values. 1933, No. 35

3. (1) In any case where a new valuation is required to be made under section three of the Valuation of Land Amendment Act, 1933, the new valuation shall preserve uniformity with existing roll values of comparable parcels of land. 10

(2) The said section three is hereby amended by adding to subsection two the following proviso:—

“ Provided that no such objection shall be upheld except to the extent that the objector proves that the new valuation of the land does not preserve uniformity with existing roll values of comparable parcels of land.” 15

(3) The provisions of section four of the Valuation of Land Amendment Act, 1933, shall apply only in cases where the value of land is fixed by the Assessment Court in connection with the revision of a district valuation roll under section eight of the principal Act. 20

Assessment Courts for different districts.

4. (1) For the purposes of the principal Act there shall be established such number of Assessment Courts as the Governor-General in Council thinks necessary. Every Assessment Court shall be given such distinctive name as the Governor-General in Council determines, and any such name may from time to time be changed by the Governor-General in Council. 25 30

(2) Each Assessment Court may from time to time be assigned to the districts of such local authorities as the Governor-General in Council thinks fit.

(3) Every Assessment Court shall consist of three persons to be appointed by the Governor-General in Council and to hold office during his pleasure, and one person to be appointed by the local authority as hereinafter provided. One of the members shall be appointed by the Governor-General in Council to be President of the Court. 35 40

(4) Any person may be appointed to hold office concurrently as a member of two or more Assessment Courts.

(5) In the event of the sickness or other incapacity of the President or any other member of an Assessment Court appointed by the Governor-General in Council, the Governor-General in Council may appoint any  
5 person to act in the place of the President or that other member during his incapacity. *In the event of the sickness or other incapacity of the member appointed by the local authority, the local authority may appoint any person to act in the place of that member during*  
10 *his incapacity.*

(6) While any person is so acting in the place of the President or other member as aforesaid he shall have all the powers, duties, and functions of the President or other member of the Court for whom he  
15 is so acting.

(7) The fact that any person is acting as the President or as another member of an Assessment Court shall be conclusive evidence of his authority so to do, and no person shall be concerned to inquire  
20 whether the occasion for his appointment had arisen or had ceased.

(8) There shall be appointed a Clerk to each Assessment Court. One person may hold office concurrently as the Clerk of two or more Assessment  
25 Courts.

*New*

4A. (1) Each local authority shall from time to time appoint a person to be a member of the Assessment Court to hold office during the pleasure of the local  
30 authority for the purpose of acting as such member when objections to valuations of property situated in the district of the local authority are being heard and determined, but not otherwise.

Member appointed by local authority.

(2) No person being a member of any local authority or a paid officer of any local authority shall be  
35 appointed a member of an Assessment Court under this section.

(3) If any local authority fails to appoint a member of the Assessment Court as aforesaid, the Governor-General in Council may appoint a member for that local  
40 authority.

(4) For the purposes of this section the term "local authority" means—in a borough, the City or Borough Council; in a town district, the Town Board; in a road

## New

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.

Quorum of Assessment Courts.

5. (1) The presence of the President of an Assessment Court *and of the member appointed by the appropriate local authority* and of at least one other member shall be necessary to constitute a sitting of the Court. 5

(2) The decision of a majority of the members present at a sitting of an Assessment Court shall be the decision of the Court. If ~~no two~~ *the majority of* the members of the Court ~~can~~ *cannot* agree on any matter, the decision of the President shall be the decision of the Court. 10

See Reprint of Statutes, Vol. VI, p. 279

(3) Nothing in this section shall apply to the hearing and determination of objections to which section two hundred and seventy-eight of the Native Land Act, 1931, applies. 20

(4) The said section two hundred and seventy-eight is hereby amended by omitting the first sentence in subsection two and substituting the following sentence: 25

“Notwithstanding anything contained in the Valuation of Land Act, 1925, all objections to such new valuation shall be heard and determined by the President of the appropriate Assessment Court constituted under that Act, sitting alone.” 30

Remuneration of members of Assessment Courts.

6. The President and the other members of each Assessment Court *appointed by the Governor-General in Council* shall be entitled to such remuneration by way of salaries, fees, or allowances and to such travelling expenses and allowances as may from time to time be fixed by regulations, or as may be approved by the Minister of Finance if there are no regulations or in cases where the regulations do not apply. 35

Repeals

7. The *last three preceding* sections are in substitution for sections sixteen to twenty-four of the principal Act and sections three and four of the Valuation of Land Amendment Act, 1927, and those sections are hereby repealed. 40

See Reprint of Statutes, Vol. VII, p. 1053