

# SUPPLEMENTARY ORDER PAPER.

## HOUSE OF REPRESENTATIVES.

Monday, the 1st Day of October, 1900.

### THE LAND AND INCOME ASSESSMENT BILL.

Rt. Hon. R. J. SEDDON, in Committee, to move the following amendments:—

In clause 3, page 4, after the definition of the word "company," insert the following: " 'District' means any district or subdivision of a district as defined by 'The Rating Act, 1894.' "

At the end of line 17, page 4, add the words "or material used" after the word "done."

At the end of line 18, page 4, strike out the word "the," after the words "labour by," and substitute the word "any" therefor.

In line 20, after the words "such work," and in line 22, after the words "work done," insert the words "or material used."

At the end of the definition of the word "improvements," line 24, add the following words: "unless such work has been paid for by the contribution of the owner or occupier for that purpose: Provided that the payment of rates or taxes shall not be deemed to be a contribution within the meaning of this definition." In the definition of the word "Land," strike out all the words after the word "thereon," in lines 33 and 34.

On page 5, line 43, after the words "unimproved value," insert the words "of any piece," and in line 46 strike out the word "thereon" and substitute the words "on that particular piece of land."

In Part III. wherever the words "appeals" and "appeal" occur substitute the words "objections" and "objection" respectively.

Strike out clause 19 and substitute the following:—

"The Commissioner may make valuations of land in any district or in all districts of the colony at such times as he thinks fit: Provided that not less than two years shall elapse between the making of any such assessment of a district or districts and the making of the succeeding assessment of such district or districts.

In clause 24, page 14, line 48, after the word "assessment," insert the words "of income," and strike out the words "by way of appeal."

In line 53 strike out the words "the appeal," and substitute the words "all objections to the assessment of income."

In line 11, page 15, strike out the word "appellant," and insert the word "objector" in place thereof.

Strike out subclause (5) of clause 24.

At the end of Part III. insert the following provisions:—

24A. (1.) All objections to the assessment of land shall be heard and determined by an Assessment Court constituted under this Act.

(a.) Each Assessment Court shall consist of three members, of whom one shall be the Stipendiary Magistrate exercising jurisdiction in the Magistrate's Court situate in or near the locality in which the subject-matter of the objection arises.

(b.) Such Stipendiary Magistrate shall be the President of the Court.

(c.) The other two members of the Court shall be appointed by the Governor in Council.

(d.) The Clerk of such Stipendiary Magistrate's Court shall be the Clerk of the Assessment Court.

(e.) In any public notification or advertisement of an intended sitting of an Assessment Court the names of the members of whom the Court will be constituted may be stated, and the production of a copy of any such public notification or advertisement purporting to be signed by or on behalf of the Commissioner shall be *prima facie* proof that the members of the Court so constituted are duly appointed and qualified.

24b. The Commissioner shall prepare and lay before the Assessment Court, prior to the opening of the Court, a list of all objections to the assessment of land which are to be heard, and the President of the Court shall enter all decisions given by such Court in such list, and shall initial all such entries, and the Commissioner shall correct the roll from such list accordingly.

24c. (1.) Subject to the provisions of sections *twenty-four D* to *twenty-four J* and *twenty-four K* to *twenty-four M* hereof, the decision of the Assessment Court shall be final, and the onus of proof shall rest with the objector.

(2.) If, on the hearing of the objection, the Assessment Court makes any alteration in the valuation, then it shall make all such consequential alterations as are necessary for the purpose of fixing the capital and unimproved values and the value of improvements.

24d. Notwithstanding anything to the contrary in this Act or any other Act, the decision of the Assessment Court on any objection before it shall, with the leave of the President of the Court, be subject to appeal to the Supreme Court on points of law in the manner and subject to the provisions hereinafter contained.

24e. Within seven days after the decision to be appealed against has been given the appellant shall give notice of appeal, and (except where the appellant is the Commissioner) shall also give security for costs; and with respect to the appeal the following provisions shall apply:—

- (1.) Notice of appeal shall be given by leaving with the Clerk of the Assessment Court and serving on the respondent a notice in writing, briefly stating the point of law forming the ground of the appeal.
- (2.) The security for costs shall be to such amount and in such form as are approved by the President of the Assessment Court.
- (3.) The case on appeal shall consist of a copy of the valuation, the objection thereto, the decision of the Assessment Court, and the notice of appeal.

24f. With respect to every case on appeal, the following provisions shall apply:—

- (1.) The appellant shall, within seven days after the latest day on which he could have properly given notice of appeal, deliver to the respondent a draft of the case on appeal for his approval.
- (2.) The respondent, within five days after the receipt thereof, shall return the draft, either approved or altered, as he may desire, to the appellant, who, if the draft is approved or the alterations are accepted, shall engross it in triplicate; and one copy of the engrossment shall be signed by the parties or their solicitors before it is delivered to the Clerk of the Assessment Court, as hereinafter provided.
- (3.) If the parties do not agree as to the form of the draft, it shall forthwith be forwarded by the appellant to the Clerk of the Assessment Court, and the President thereof shall, after hearing the parties, if he thinks fit, or either of them, or their solicitors, settle the draft and return it to the appellant, by whom it shall be engrossed in triplicate as settled.
- (4.) Within seven days after the draft has been agreed on or settled as aforesaid, the engrossments shall be delivered to the Clerk of the Assessment Court, who shall procure one of them to be signed by the President thereof, and such engrossment shall thereupon be the case on appeal.
- (5.) Each of the other two engrossments shall be made by the Clerk into a correct copy of the case on appeal, and he shall file one copy and forward the other to the respondent.

- (6.) The Clerk shall transmit or deliver the case on appeal to the Registrar of the Supreme Court at the place where the appeal is to be heard, and the Registrar shall within seven days after receipt thereof enter the same on the list of cases for hearing at the next practicable sitting of the Supreme Court.
- (7.) If at such hearing the appellant does not appear to prosecute the appeal, it shall be deemed to be abandoned, and shall be struck off the list.

24g. On the hearing of the appeal the Supreme Court may make such order as it thinks fit, and, except as provided in sections *twenty-four K to twenty-four M* hereof, such order shall be final and conclusive on all parties.

24h. The costs of the appeal shall be in the discretion of the Supreme Court, but shall not exceed ten pounds in addition to fees of Court.

24i. Subject to the provisions of this Act, the rules and practice of the Supreme Court shall apply to appeals under this Act.

24j. The fact that an appeal is pending shall not, in the meantime, interfere with or affect the decision of the Assessment Court which forms the subject-matter of the appeal; and rates and taxes may be made, levied, and recovered on the assessment fixed by such decision in like manner as if no appeal were pending:

Provided that, in the event of the assessment being altered on appeal, a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short-paid shall be recoverable as arrears.

24k. If the Commissioner is of opinion that any land (other than a leasehold interest therein) has been fixed by the Assessment Court at less than its capital value, the following provisions shall apply:—

- (1.) The Commissioner may within fourteen days after the hearing by the Assessment Court give notice to the owner by registered letter that he requires the owner to consent to the capital value being fixed at a sum specified in the notice (being the sum which, in the opinion of the Commissioner, is the fair capital value of the land), and that, failing such consent being given within thirty days after such notice is received or is delivered at its address, the Commissioner will recommend the Governor to acquire the land on behalf of Her Majesty at that sum.
- (2.) The owner may within the said thirty days, but not afterwards, consent to the capital value being fixed at the sum specified in such notice, or at any other sum agreed to by him and the Commissioner; and in such case the Commissioner may fix the capital value in accordance with such notice or agreement, and alter the roll accordingly.
- (3.) If the owner does not consent or make any such agreement as aforesaid, then the Governor may acquire the land on behalf of Her Majesty at the sum specified as aforesaid in such notice, and for that purpose may within a reasonable time, by Order in Council gazetted, declare that the land is vested in Her Majesty.
- (4.) The effect of such Order in Council shall be to vest the land in Her Majesty for the same estate or interest therein as the owner was entitled to at the date of the gazetting of such Order in Council, but subject to all mortgages and other charges then affecting the land.
- (5.) When such Order in Council has been gazetted the District Land Registrar of the district in which the land is situate shall, at the request of the Colonial Treasurer, do all things necessary in order to call in outstanding instruments of title, and duly register the title of Her Majesty.

- (6.) If the Governor in Council exercises the power aforesaid, then any sum payable to the owner in respect of his estate or interest may be paid to him.
- (7.) If the owner refuses or neglects to receive the money, or is absent from the colony, or is under any legal disability, or if the Commissioner is in doubt as to who is entitled to the money, then it shall be paid into the Public Trust Office in trust for the person entitled thereto.
- (8.) Upon petition to the Supreme Court or a Judge thereof, and upon establishing his title to the money, such person may obtain payment thereof with any interest that may have accrued thereon, nevertheless after deducting the usual and proper charges of the Public Trustee, including all costs incurred by him in connection with the petition :

Provided that the Public Trustee shall not be entitled to charge commission on the capital sum.

24L. If the owner of any land (other than the owner of a leasehold interest therein) is not satisfied with the value of such land as fixed by the Assessment Court, then the following provisions shall apply :—

- (1.) He may, within fourteen days after the hearing by the Assessment Court, give notice to the Commissioner that he requires the capital value to be reduced to the amount specified in the notice (being the sum which in the opinion of the owner is the fair capital value), or the land to be acquired on behalf of Her Majesty at the sum specified in the notice.
- (2.) If such notice is duly given to the Commissioner he may either reduce the capital value to the sum specified in the notice or to any other sum agreed on by him and the owner, or may refer the matter to the Governor in Council.
- (3.) If the Governor in Council does not approve of the acquisition of the land, then the Commissioner shall reduce the capital value to the amount specified in the notice, or to any other sum agreed on as aforesaid, and shall alter the roll accordingly.
- (4.) If the Governor in Council approves of the acquisition of the land at the sum specified as aforesaid in such notice, then the Governor may, by Order in Council gazetted, declare the land to be vested in Her Majesty, whereupon the provisions of subsections four to eight of section *twenty-four K* hereof shall, *mutatis mutandis*, apply.

24M. (1.) If the capital value of the land is assessed by the Commissioner under the provisions of the two last preceding sections hereof, a due alteration in the value of improvements and in the unimproved value shall also be made where necessary.

(2.) If the Commissioner and the owner are unable to agree as to such last-mentioned alteration, the question shall in the prescribed manner be referred to the Assessment Court, whose decision shall be final.

24N. (1.) The Colonial Treasurer shall, upon the Governor's warrant, pay out of the Consolidated Fund, without further appropriation than this Act, all moneys required to be expended in connection with the acquisition of land under sections *twenty-four K* and *twenty-four L*.

(2.) Whenever land becomes vested in Her Majesty under sections *twenty-four K* and *twenty-four L* aforesaid, then the possession of such land shall be deemed to be in Her Majesty, and every person on such land shall be deemed to be an intruder thereon unless he proves a title to such possession as against Her Majesty.

(3.) Any land acquired under this Act may be sold and disposed of in such manner as the Governor in Council directs; and the Governor may, in the name of Her Majesty, convey, transfer, or otherwise assure such land in pursuance of any such sale or disposition.