

*Regulations under the Valuation of Land Act, 1908.*

JELlicoe, Governor-General.  
ORDER IN COUNCIL.

At the Government House at Wellington, this 21st day of March, 1921.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of all powers and authorities vested in him by the Valuation of Land Act, 1908, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby revoke all regulations heretofore made or deemed to have been made under the said Act, and in lieu thereof doth hereby make the following regulations for the purposes of the said Act.

## REGULATIONS.

1. In these regulations, if not inconsistent with the context,—
  - “Local authority” means any Council, Board, trustees, commissioners, or other persons, by whatever name designated, empowered to make and levy rates :
  - “Local district” means the district over which the jurisdiction of a local authority to levy rates extends :
  - “District Valuer” means any person exercising his functions in such district as the Valuer-General from time to time directs, and includes every officer or valuer appointed or employed by the Valuer-General to act in the preparation of the district valuation roll or in the making of any valuation :
  - “Local Valuer” means any person temporarily employed by the Valuer-General for the purpose of making valuations :
  - “Person” includes company and corporate body :
  - “Publicly notified,” or “public notice,” means a notice published in the *Gazette* or some newspaper circulating in the locality to which the notice relates :
  - “Valuation” means an estimate of the value of any land, or interest therein, either with improvements or without improvements, or of the value of improvements alone, or of any single improvement or group of improvements, or of any interest therein :
  - “The said Act” means the Valuation of Land Act, 1908, and includes its amendments.
2. Local Valuers may be temporarily employed by the Valuer-General at such times and on such conditions as are found necessary for the purpose of making valuations.
3. Every District or Local Valuer shall, before he undertakes his duties, take and subscribe a declaration in form set forth and numbered 1 in the Schedule hereto.
4. (1.) A District Valuer or other officer now or hereafter employed at a yearly salary under the said Act shall not undertake for payment any valuation, assessment, or work relating thereto, except in the performance of his duties under the said Act, or with the previous written consent of the Valuer-General.
- (2.) Any breach of this regulation shall make the offender liable to a penalty of £5 for each offence, and he shall further pay into the Consolidated Fund, through the Valuer-General, any fees or other moneys paid or payable to him for such valuation, assessment, or work relating thereto, and be liable to instant dismissal.
5. The district valuation roll shall be in the form numbered 2 in the Schedule hereto, or to that effect.
6. Each district valuation roll shall, after revision, be deposited for public inspection at such place, on such days, and at such hours during the day as the Valuer-General from time to time publicly notifies.
7. The form of valuation roll for local authorities rating on the capital or unimproved values shall be that numbered 2 in the Schedule hereto, or to that effect.
8. The cost of and incidental to the preparation, revision, or correction of the district valuation rolls shall, in local districts where the local authorities have been supplied with valuation rolls by the Valuer-General in terms of the said Act, be borne in equal one-third shares by the Land and Income Tax Department, the Valuation of Land Department, and the aforesaid local authorities respectively, and the last-mentioned one-third share shall be apportioned between the said local authorities in such manner as the Valuer-General determines. The cost as aforesaid in local districts where the local authorities have not been supplied with valuation rolls by the Valuer-General shall be borne in equal shares by the two Departments above mentioned.
9. No local authority shall be called upon in any year to contribute towards such cost any sum exceeding 1s. per centum of the capital value of all the property appearing on its valuation roll, and all additional cost (if any) shall be borne by the two Departments aforesaid in equal shares.
10. Each local authority shall pay its share of such cost on receipt of demand from the Valuer-General.
11. A certificate under the hand of the Valuer-General, specifying the share of such cost payable by any local authority

or Department, shall be conclusive evidence thereof, and the amount specified in such certificates shall be payable on demand.

12. In default of payment by any local authority of any costs payable to the Valuer-General, the amount thereof may be deducted from any subsidy or other money payable to it by the Crown.

13. Irrespective of the provisions of the last preceding clause, all fees and costs payable under the said Act or the regulations from time to time in force thereunder are hereby declared to be debts due to His Majesty, and may be recovered accordingly in any Court of competent jurisdiction by the Valuer-General or any person authorized by him.

14. The notice setting forth particulars of an altered valuation shall be in the form numbered 3 in the Schedule hereto, or to that effect, and all objections thereto are to be sent to the person named in that behalf in such notice on or previous to a day to be stated in such notice. The Valuer-General may, if he chooses, refuse to entertain any objection received after the date so named in the notice.

15. Every objection to a valuation shall be made in writing under the hand of the objector or his agent, in the form numbered 4 in the Schedule hereto or to that effect.

16. A separate objection shall be lodged in respect to each valuation objected to.

17. The Valuer-General shall consider the objections, and may make such inquiries relating thereto as he thinks fit, and if he determines that any objection should be allowed he shall alter the valuation accordingly ; but if not, then such objection, if the objector so desires, shall be heard and determined by the Assessment Court.

18. The Valuer-General shall prepare and lay before the Assessment Court, prior to the opening of the Court, a list of all objections which are to be heard, and enter on such list the capital value, value of improvements, and unimproved value of the land, and also the interests of the lessor, lessee, and sublessee (if any) therein where land is subject to a lease and there are more owners than one.

19. Assessment Courts will sit at such convenient times and places as the President thereof from time to time appoints.

20. The President of the Assessment Court shall give not less than seven days' public notice of the date and place of sitting of such Court.

21. The Assessment Court may be adjourned from time to time as the President thinks fit, and in all proceedings in that Court the rules and practice of the Magistrate's Court, so far as applicable, shall apply.

22. Application to the Valuer-General to make a new valuation of property shall be in the form numbered 5 on the Schedule hereto, or to that effect.

23. Application for a certified copy of an entry on the valuation roll shall be in the form numbered 5 in the Schedule hereto, or to that effect.

24. Certified copies of entries on the valuation roll shall be in the form numbered 6 in the Schedule hereto, or to that effect.

25. The fee chargeable for any service performed by the Valuation Department not otherwise provided for by regulation shall be fixed at such sum as the Valuer-General determines, provided that no fee shall be fixed at a less sum than the cost of performing such service as estimated by the Valuer-General.

26. The fee chargeable for supplying certified copies of the valuations appearing on the district valuation roll shall be not less than 6d., and not more than £1 1s. in each case, as the Valuer-General determines.

27. The printed or stamped signature of the Valuer-General shall in all cases be sufficient, and any book, document, or writing bearing or purporting to bear his signature in writing, printing, or by stamp, shall, until the contrary is shown, be deemed to have been duly signed by him, and judicial notice shall be taken of such signature accordingly.

28. Should the Valuer-General fail to make or supply any valuation or valuation roll, or to do any other thing which he is required to do under the said Act, within the prescribed time, he shall, as soon as may be after the time at which such thing should have been done, perform or cause the same to be performed, and the performance of such thing as aforesaid at any other than the prescribed time shall, notwithstanding such failure, be valid and effectual.

29. Any observations and directions may be noted on any form or notice as the Valuer-General thinks fit.

30. The Valuer-General shall keep such accounts as he deems necessary for the purpose of carrying out the provisions of the said Act and these regulations.

31. There shall be paid to each Assessor appointed by the Governor-General in Council a fee of £5 5s. for each day's service at the Assessment Court.

32. There shall be paid to the President of the Assessment Court, and to each Assessor appointed by the Governor-General in Council, a travelling-allowance of £1 for each complete period of twenty-four hours he is absent from his headquarters on duty connected with the sittings of the Assessment Court, and in addition reasonable expense of locomotion.

33. These regulations shall come into force on the 1st day of April, 1921.