

VALUATION OF LAND ACT.

Act No. 2, 1916.

An Act to make provision for determining values in respect of certain lands, and to provide that statutory rates, taxes, duties, and contributions based on land values shall be levied on values so determined; to provide that the values so determined shall be the values for the purposes of resumption and exchange of land and advances on mortgage or other security by the Crown or any of its departments or officers, or by any local governing body or public trust; to provide that stamp duties, and duties on the estates of deceased persons, and duties upon transfer of land shall be

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be payable on such values ; to amend the law relating to the determination of the value of certain lands, and for that purpose to amend all Acts inconsistent with the provisions of this Act ; and for purposes consequent thereon or incidental thereto. [Assented to, 17th March, 1916.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

PART I.**PRELIMINARY.**

Short title. **1.** This Act may be cited as the “ Valuation of Land Act, 1916.”

Date of commencement. **2.** This Act shall commence and come into operation on the first day of January, one thousand nine hundred and sixteen. Parts V and VI of this Act shall not come into operation within any district until a date to be specified by proclamation of the Governor in the Gazette.

Division into Parts. **3.** This Act shall be divided into Parts, as follow :—

PART I.—PRELIMINARY—*ss.* 1-13.

PART II.—VALUATIONS AND ROLLS—*ss.* 14-28.

PART III.—NOTICES AND OBJECTIONS—*ss.* 29-36.

PART IV.—VALUATION COURT—*ss.* 37-46.

PART V.—USE OF VALUATION LISTS—*ss.* 47-64.

PART VI.—USE OF VALUATION ROLLS BY GOVERNMENT DEPARTMENTS—*ss.* 65-70.

PART VII.—MISCELLANEOUS—*ss.* 71-84.

General

*General definitions.*George V,
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4. (1) In this Act, unless inconsistent with the context or subject-matter,—
- “Area” means the territory within which a rating or taxing authority levies rates or taxes. cf. “district,” N.Z. Act, s. 2.
- “Council” means council of a municipality or shire, and includes the Municipal Council of Sydney.
- “District” means valuation district for the purposes of this Act. cf. N.Z. Act, s. 2.
- “Lease” includes agreement to lease, license, or any other document for the tenancy or occupancy of land. cf. N.Z. Act, s. 39-2 (f); L.G. Act, s. 3.
- “Lessee” includes sub-lessee.
- “List” includes supplementary list.
- “Minister” means Minister of the Crown charged with the administration of the Local Government Act, 1906.
- “Municipality” includes the City of Sydney.
- “Owner” means the person who, whether jointly or severally, is seised or possessed of or entitled to any estate or interest in land.
- “Prescribed” means prescribed by regulations under this Act.
- “Proclamation” means proclamation by the Governor published in the Gazette.
- “Rent,” in respect of a lease, includes premium, fine, royalty, and any other consideration for the tenancy or occupancy of land. cf. N.Z. Act, s. 39-2 (f).
- “Roll” or “valuation roll” means district valuation roll.
- “Taxes” includes duties.
- “Treasurer” means Colonial Treasurer.
- “Western Division” means the Western Division under the Crown Lands Consolidation Act, 1913.

(2) Wherever any Act is herein referred to, such reference shall include all Acts amending or consolidating such Act or incorporating any of its provisions. References to Acts.

Improved

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Improved value.

Improved value
of land.
cf. C'wealth
Land Tax Act,
s. 3; L.G. Act,
s. 133; "capital
value," N.Z. Act,
s. 2.

5. The improved value of land is the capital sum which the fee-simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide seller would require.

Unimproved value.

Unimproved
value of land.
cf. C'wealth
Land Tax
Act, s. 3;
L.G. Act,
s. 132; N.Z.
Act, s. 2.

6. The unimproved value of land is the capital sum which the fee-simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide seller would require, assuming that the improvements, if any, thereon or appertaining thereto, and made or acquired by the owner or his predecessor in title had not been made.

Assessed annual value.

Assessed annual
value.
cf. L.G. Act, s.
134; Syd. Corp.
Act, 1902, s. 110;
Metrop. W. & S.
Act, 1880, s. 34;
C.T.W. & S. Act,
1880, s. 13; cf.
Municipalities
Act, 1897, s. 141.

7. The assessed annual value of land is nine-tenths of the fair average annual value of the land, with the improvements (if any) thereon: Provided that such assessed annual value shall not be less than five per centum of the improved value of the land.

Valuation department.

Valuer-
general.

8. (1) The Governor may appoint a valuer-general, who shall have the general administration of this Act.

(2) The valuer-general shall hold office for a term of seven years, and may be removed from office by the Governor upon the address of both Houses of the Legislature.

(3) He shall each year be paid from the Consolidated Revenue Fund the amount of one thousand pounds, and such amount is hereby specially appropriated for that purpose.

Official
valuers and
officers.

9. (1) The Governor may, on the recommendation of the Public Service Board, appoint such official valuers and such officers as are deemed necessary.

Certain
officers not
in the public
service may
be appointed.

(2) Officers and persons appointed or employed under the Government Railways Act, 1912, the Sydney Harbour Trust Act, 1900, the Metropolitan Water and Sewerage

Sewerage Act of 1880, the Hunter District Water Supply and Sewerage Act of 1892, the Government Savings Bank Act, 1906, the Irrigation Act, 1912, or under Part III of the Water Act, 1912, and any Acts amending those Acts, or that Part, may be so recommended by the board and appointed by the Governor notwithstanding the provisions of sections thirty-four and thirty-five of the Public Service Act, 1902.

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(3) The valuer-general may employ experts in land valuation to make valuations in special cases for payment by fees in each case, but no such employment of any one expert shall extend continuously over a greater period than three months.

Experts may
be employed
in special
cases.

10. (1) The official valuers shall exercise their functions in such one or more valuation districts as the valuer-general directs; and the fact that an official valuer exercises his functions in any district shall be sufficient evidence of his authority to do so.

Assigning of
districts to
official
valuers.

(2) All references to official valuers in this Act shall be deemed to include any officer or valuer while acting in the preparation of a valuation roll or in the making of any valuation in pursuance of the instructions of the valuer-general.

When officers to
have powers of
official valuers.
N.Z. Act, s. 52.

11. Every person employed under this Act shall maintain and aid in maintaining the secrecy of all matters which come to his knowledge in the performance of his duty, and shall not communicate, divulge, or aid in divulging any such matters to any other person except for the purpose of carrying into effect the provisions of this Act.

Information
acquired by
persons em-
ployed under
Act to be
secret.

Any person offending against this section shall be liable to a penalty not exceeding fifty pounds.

Valuation districts.

12. Each shire and municipality shall be a valuation district for the purposes of this Act, and, according as changes in the boundaries of such shires and municipalities are made, similar changes shall be deemed to be made in the boundaries of the districts.

Shires and
municipali-
ties.

13.

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Western
division.

13. That portion of the Western Division which is not incorporated as municipalities or shires shall also be a valuation district, but may be divided by the Governor into two or more such districts. The Governor shall notify any such division in the Gazette, and may rescind or alter any such division.

PART II.

VALUATIONS AND ROLLS.

Valuations to
be made.

14. A valuation shall as soon as practicable be made by the valuer-general of the unimproved, improved, and assessed annual value of all lands other than lands of the Crown, and of such lands of the Crown as the valuer-general thinks proper to include in such valuation: Provided that lands of the Crown within the Western Division, and not within any shire or municipality, shall not, except at the request of the Western Land Board of New South Wales, be included in a valuation.

Such valuation may also include the unimproved, improved, and assessed annual value of the estates and interests of all owners, including the interests of lessors and lessees in any such lands.

Forms to be
sent out by
valuer-
general.

15. (1) The valuer-general shall before making valuation in any district send* to every landowner in such district, and may at any time send to any landowner in any district, forms as prescribed for city, suburban, and country lands respectively, to be filled in and returned by such landowners within a time to be stated on each form, such time to be in the discretion of the valuer-general in each case. The forms shall contain such questions as may be prescribed relating to the area, portions, situation, quality, and use of the land owned, and the nature of improvements thereon, and any tenancies to which the land, or any part of it, may be subject, and any other matters that may be prescribed.

(2) Where the owner of land is not resident in the State, or is a corporation, the valuer-general may send the form to the manager, secretary, or agent of such owner, and such person shall then for all the purposes and penalties of this section be liable as if he were the owner.

(3) Any owner or any such person who refuses or neglects, within the time stated on any form sent to him, to fill in and return the said form, shall be liable to a penalty not exceeding ten pounds. Any owner or any such person who makes any false statement in filling in such form knowing the same to be false in any material particular, shall be guilty of a misdemeanour.

(4) The omission to send out forms for returns under this section shall not invalidate or affect any valuation or valuation roll under this Act.

16. (1) A valuation roll shall as soon as practicable be prepared for each district, and shall be in such form as the valuer-general decides, and in it shall be set forth (so far as is practicable) in respect of each valuation of land the following particulars:—

- (a) The name and postal address of the owner of any estate of freehold in the land, and the nature of his estate, together with the name of the beneficial owner of any such estate where the land is held in trust.
- (b) The situation, description, and measurement or area of the land.
- (c) The nature of the improvements on the land.
- (d) The unimproved value of the land.
- (e) The improved value of the land.
- (f) The assessed annual value of the land.

- (2) Such roll may also contain a statement of—
- (a) The value of the estates and interests of all owners, including the interests of lessors and lessees.
 - (b) The name and postal address of each lessee.
 - (c) The name and postal address of the occupier, if any.
 - (d) Such additional particulars as the valuer-general may decide.

(3)

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George V, No. 2. (3) Such roll may be kept in card, folder, or book form, or as the valuer-general may direct.

Form of rolls.
Amendments.
cf. N.Z. Act,
s. 7; L.G.
Act, s. 135.

17. (1) The valuer-general may amend valuation rolls whenever it is necessary by reason of changes in the ownership, occupation, or boundaries of the land, or any alteration in the improvements thereon, or whenever in the opinion of the valuer-general any sufficient cause renders amendment necessary.

Values of terminable interests-- leases.
cf. N.Z. Act,
s. 10.

(2) The valuer-general may also make in a roll such alterations or adjustments of entries or of values in respect of land leased or subject to any terminable charge or interest as are necessary for a correct statement therein of the values of the respective interests of owners at any specified time.

When valuation made.

18. (1) A valuation or any alteration thereof shall be deemed to be made when an entry thereof has been made in the valuation roll, and has been signed or initialled and dated by the valuer-general, or by an official valuer. The valuation roll so signed or initialled and dated shall be conclusive proof of the making of the valuation.

Alteration, &c., deemed to be valuation.

(2) Every alteration, amendment, or adjustment in any roll made with respect to the value of the land shall be deemed to be a valuation.

(3) A valuation roll for any district shall not be deemed to be invalid by reason only of the fact that valuation rolls for other districts have not been prepared.

New valuations.

Fresh valuations at any time.

19. A new valuation may be made by the valuer-general at any time with respect to any parcel or portion of any parcel of land, or any portion or the whole of any district; and such new valuations shall be so made whenever necessary in order that the valuation rolls shall, as nearly as may be, represent correct values and ownership of all the lands entered therein.

New valuation on application.
cf. N.Z. Act,
s. 36.

20. Any owner may, by notice in or to the effect of the prescribed form and on payment of the prescribed fee, require the valuer-general to make a new valuation of his land, and of his estate or interest therein; and in such case the roll shall be amended pursuant to such new valuation.

Interests

*Interests of lessors and lessees.*George V,
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21. Where there are more owners than one of any land, the sum of the improved values, unimproved values, and assessed annual values respectively of the estates and interests of all the owners shall be not less than the amounts at which the improved value, unimproved value, and assessed annual value respectively of such land would be estimated if held by one owner in fee-simple.

Total values of interests not less than value of land.
cf. N.Z. Act, s. 39 ;
C'wealth Land Tax Act, ss. 26-30.

22. The value of the interest of a lessor, who is not also a lessee, in the improved value of land is that value less the interest of his lessee, and of any sub-lessee.

Lessor's interest in improved value.
cf. N.Z. Act, s. 39-2 (a).

23. The value of the interest of a lessee in the improved value of land is the present value of the excess, if any, of five per centum per annum upon such improved value over the rent, rates, and taxes payable by the tenant under his lease for the unexpired term, plus the present value of any right to compensation or of purchase or other valuable consideration to which he is entitled under the lease, and minus the detrimental value of any restrictions as to the use to which the leased land may be put, and minus the value of any unfulfilled onerous conditions to which the lessee is liable under the lease, and minus the value of the interest (if any) of a sub-lessee holding under or through him.

Lessee's interest in improved value.
cf. N.Z. Act, s. 39-2 (b).

24. In apportioning the values of the interests of lessors and lessees in the unimproved value of land, the values of such interests respectively shall be proportionate to the values of the interests of the lessors and lessees respectively in the improved value of the land.

Interests in unimproved value.
cf. N.Z. Act, s. 39-2 (c).

25. (1) All computations of present values of the interests of lessors and lessees shall be made on a five per centum per annum compound interest basis with annual rests.

Basis for computing present values.
cf. N.Z. Act, s. 39-2 (c).

(2) Where any lease contains a provision for re-appraisal of the rent at the expiration of a certain period, the value of the interests of the lessors and lessees shall be calculated as if the lease determined at the expiration of the said period ; on any such reappraisal being made, the value of the said interests shall be calculated as in the case of a new lease commencing at the date of reappraisal and at the rent as so reappraised.

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George V, reappraised. Where a lease may at the option of the
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value of the interests of the lessor and lessee shall be
calculated as if the lease determined at the said date.

Separate valuations.

Where lands
are to be in-
cluded in one
valuation.
cf. L.G. Act,
s. 136.

26. (1) Where several parcels of land adjoin, are
owned by the same person, are of the same class of
tenure, and where no part is leased, they shall be in-
cluded in one valuation, unless the valuer-general other-
wise directs: Provided that any such parcels of land
shall be valued separately if buildings are erected thereon
which are obviously adapted to separate occupation.

(2) Where several parcels of land adjoin, are
owned by the same person, are of the same class of tenure,
and are all let to one person, they shall be included in one
valuation, unless the valuer-general otherwise directs.

Where lands
are to be
separately
valued.
cf. L.G. Act,
s. 136.

27. (1) Where several parcels of land, owned by
the same person, are not of the same class of tenure,
or are separately let to different persons, they shall be
separately valued.

(2) Lands which do not adjoin or which are
separated by a public road, or are separately owned,
shall be separately valued.

(3) Where portion of a parcel of land which has
been valued is sold, conveyed, or resumed fresh valuations
shall be made of the portion sold, conveyed, or resumed
and of the portion remaining.

(4) Where a part only of a parcel of land is
subject to a particular rate, the value of such parcel shall
be apportioned so as to show separately the value of that
part which is subject to the particular rate.

Land in two districts.

Land in two
or more
districts.

28. Where any land in respect of which one valua-
tion would otherwise be made under this Act is
situated partly in one district and partly within another,
or is ratable as to part only, the parts which are within
such separate districts, or the part which is ratable, shall
be separately valued.

PART

PART III.

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NOTICES AND OBJECTIONS.

29. (1) The valuer-general shall give to each owner of a freehold estate in possession in land notice of all valuations under this Act in respect of such land stating a time within which such owner may lodge with the valuer-general written objection to any such valuation.

Notice of valuations to owner.
cf. N.Z. Act, s. 11; Commonwealth Land Tax Act, s. 24 (1).
L.G. Act, s. 135 (5).

(2) A like notice shall be given of the valuation of any other estate or of any interest in land to the owner of such estate or interest.

(3) Any such owner may object to any such valuation within such time as is stated in such notice.

Objection by owner.

(4) Where the Crown is liable to pay rates in respect of any land, the notice of valuation in respect of such land shall be sent to such person as the Treasurer may notify to the valuer-general, or to such person as may be prescribed; and such person may object to such valuation.

Notice to and objection by Crown.

30. No valuation shall be invalid because of any failure to give notice of valuation.

Failure to notify.
cf. N.Z. Act, s. 11 (1); Commonwealth Land Tax Act, s. 24 (2).

31. (1) Any public taxing or rating authority may within the prescribed time object to any valuation, and shall at the same time give notice as prescribed of such objection to every owner who is liable for any rates or taxes which may be payable to such authority in respect of the land.

Objection by rating or taxing authority.

(2) Objection to any valuation may also be made by any State or Commonwealth Department acting by any officer authorised in that behalf.

32. (1) Where under any Act the lessee or occupier of any land is liable to pay any rate or tax to a rating or taxing authority, such authority shall, within three months after the commencement of this Act, or in the case of any Act which comes into force after the commencement of this Act, then within three months after such coming into force, serve upon the valuer-general notice of such Act, and of the classes of persons who are so liable to be rated or taxed thereunder.

Rating or taxing authority to notify valuer-general when occupiers, &c., liable to be rated or taxed.

(2) The valuer-general shall in all such cases, when he proposes to include in the valuation roll the names of the lessees or occupiers so liable, give notice of valuation to such persons, and such persons shall have

Notice of valuation to occupiers, &c.—right to object.

of

George V, the right of objection to such valuation. Where such
No. 2. person makes objection in respect of any land he shall notify as prescribed all other persons interested in such land that such objection has been made and of his reasons therefor.

Form of
objection.

33. Objections shall be in or to the effect of the form decided by the valuer-general, and by him supplied free of charge on application from persons who have the right to object.

Grounds of
objection.

34. The only grounds upon which objection may be taken under this Act are—

- (a) that the values assigned are too high or too low ;
- (b) that the interests held by various persons in the land have not been correctly apportioned ;
- (c) that the apportionment of the valuations is not correct ;
- (d) that lands which should be included in one valuation have been valued separately ;
- (e) that lands which should be valued separately have been included in one valuation ; and
- (f) that the person named in the notice is not the lessee or owner of the land.

Objection to
be heard by
valuation
court.

35. On objection being made to any valuation the valuer-general may if he see fit alter such valuation ; but if he do not alter it after service of such objection, to the extent claimed in the objection, or to such extent as may be agreed upon, the objection shall be heard by the valuation court.

Rates, taxes, and
duties to be paid
notwithstanding
objection.

36. The fact that an objection has been lodged shall not affect the valuation which is objected to, and rates and taxes may be made, levied, and recovered, and duties may be charged and recovered on such valuation as if no objection were pending :

Provided that, if the valuation be altered on objection, a due adjustment shall be made, and amounts paid in excess shall be refunded, and amounts short-paid shall be recoverable as arrears.

PART IV.

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VALUATION COURT.

37. The valuer-general shall, when objections to valuations in respect of land in any district or group of adjacent districts have been received by him, apply to the Attorney-General for the appointment of a valuation court for such district or group.

38. (1) The Governor, on the recommendation of the Attorney-General, may from time to time appoint for any district, or group of districts, a valuation court, to have jurisdiction as to any objections made before the appointment of the court in respect of land within such district or group of districts.

(2) A valuation court shall consist of a District Court Judge, or where a court is constituted in respect of land in the Western Division shall consist of a District Court Judge (who shall preside) and the chairman and one member of the Commission appointed under the Western Lands Act, 1901.

(3) A member of a valuation court shall not on account solely of his liability to be taxed or to pay rates under any Act for the time being in force be deemed to be interested in any matter on which he may be called upon to adjudicate or determine.

39. (1) A valuation court shall hear and determine all such objections brought before it, and, if it decides that any valuation is erroneous, shall order the valuation to be altered accordingly.

(2) The person objecting, and any person possessed of or entitled to any estate or interest in the land the subject of the objection or liable for any rates or taxes in respect of such land, may appear and be heard before the said court personally or by counsel, or solicitor, or by agent authorised in writing.

(3) Any State or Commonwealth Department may appear and be heard before the valuation court by counsel or solicitor, or by any officer authorised in that behalf.

40. Such court shall sit at some place of petty sessions or district court, as the president may decide, convenient to such district or group of districts, but not necessarily within it, at such times and in such offices

as

George V, as he may, subject to any regulations in that behalf,
No. 2. decide, and may adjourn such sittings to another time
 and place; and the Attorney-General shall appoint the
 clerk of such court.

Court to have powers of a district court. **41.** Such court shall have all the powers of a district court for summoning witnesses, ordering the production of documents, examining witnesses, and committing for contempt; and shall not be bound by the forms of law in the conduct of its proceedings.

Notice to suitors. **42.** (1) The valuer-general shall, upon the appointment of any court, furnish to the clerk of such court a list of the objections lodged before such appointment; and such clerk shall give notice of the date fixed for the hearing of objections to each objector, to the valuer-general, and to the official valuer for the district.

List of objections and of decisions thereon. cf. N.Z. Act, s. 14. (2) The president of the court shall enter on the said list a record of all decisions given by such court and shall initial all such entries. The clerk of the court shall furnish to the valuer-general a certified copy of such list, and the valuer-general shall amend the roll in accordance with such list.

Consequential alterations. cf. N.Z. Act, s. 15. **43.** If on the hearing of any objection the valuation court orders any valuation to be altered, the valuer-general shall make all such consequential alterations as are necessary for the purpose of fixing the unimproved value, the improved value, and the assessed annual value in respect of the land, and the values of the estates and interests of the owners thereof.

Decisions final. **44.** The decision of the valuation court shall be final.

Discretion as to costs. **45.** The valuation court may make such order as it thinks fit for the payment of costs, and such order shall be enforceable as and be deemed to be a judgment of the district court named in any such order.

Exemption. **46.** The last preceding section shall not apply to appeals in respect of valuations in which the unimproved value of the land as appearing on the valuation roll does not exceed five hundred pounds.

PART V.

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USE OF VALUATION LISTS.

Application of part to certain authorities.

47. This part of this Act shall apply to the following rating or taxing authorities only:—

Rating or
taxing
authorities—
Definition of.

The Municipal Council of Sydney.

The council of a shire or of a municipality.

The Board of Water Supply and Sewerage.

The Hunter District Water Supply and Sewerage Board; and

The Commissioners of Taxation.

The locality comprising land in respect of which any such authority levies rates or taxes on the unimproved, improved, or assessed annual or other value is hereinafter referred to as the area of such authority.

Valuation lists.

48. The valuer-general shall, as soon as is reasonably practicable after the commencement of this Act, and at least once in every three years after such commencement, furnish to each such authority a list, hereinafter referred to as a "valuation list", giving the particulars within his knowledge of the ownership, occupation, value, title, and description of all land within its area, except such lands of the Crown as are not ratable and have not been valued under this Act.

Furnishing
valuation
lists to
authorities.
cf. N.Z. Act,
26 (1).

49. The valuer-general shall at such time in each year thereafter as may be arranged between him and any such authority, or, in default of such arrangement, then at such time as the valuer-general may decide, supply to such authority a supplementary list, containing information as to all changes of ownership, occupation, and values which have been made in the district valuation roll of its area since the last list was furnished to such authority.

Furnishing
supplemen-
tary lists.

50. (1) Any such authority may forward to the valuer-general particulars of any alterations which it desires to be made in any valuation list; but it shall not be lawful for such authority or for any person, without the written consent of the valuer-general, to make any alteration in such list except as to changes of ownership, or occupancy, or as to the postal addresses of owners or occupiers.

No alteration
by rating or
taxing autho-
rities except
authorised.
cf. N.Z. Act,
s. 27 (a).

(2)

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(2) Every document containing the authorisation of any alteration made in such list in respect of any land or a certified copy of such document shall be carefully docketed, filed, and referenced or indexed, and shall be produced without fee to the auditor or a duly authorised servant of such authority, or any local government examiner of accounts, or any inspector under the Audit Act, 1902, on demand, or to the owner of the land, or of any interest therein, on demand made within the office hours of the authority.

New lists to
replace old.
cf. N.Z. Act,
s. 26 (1).

51. The valuer-general shall on request by any such authority furnish such authority with a new valuation list for the whole or any part of its area brought up to a specified date, and copied from the existing valuation roll; and, on the commencement of such authority's next rating or taxing year as prescribed by law, such list shall supersede all previous lists so far as they relate to the lands included in such list.

Alteration of
boundaries or
constitution
of new
districts.
cf. N.Z. Act,
s. 27 (d).

52. Where the boundaries of any such area are altered, or a new area is constituted for any such authority, the valuer-general shall, as soon as is practicable after such alteration or constitution, furnish such new lists or supplementary lists as may be necessary.

Lists to be
valuation
book of
authority.
cf. N.Z. Act,
s. 26 (2).

53. A valuation list, together with any supplementary list, shall, except as hereinafter provided, be the valuation roll or valuation book or assessment book of such authority until superseded by a fresh complete list: Provided that with regard to the land tax assessment book under the Land and Income Tax Assessment Act of 1895 the valuation roll under the said Act shall be prepared as prescribed from the valuation list under this Act together with any supplementary list.

Authentica-
tion of lists.

54. All such lists shall be stamped with the official stamp of or signed by the valuer-general, and without such authentication shall not be used by any such authority.

Payment for
lists.

55. There shall be payable by every such authority to which a list is supplied fees therefor according to a scale which shall be fixed by the Governor from time to time.

Form of lists.

56. Valuation lists under this Part may be furnished in card, folder, or book form, as may be arranged between the authority and the valuer-general, or in default of such arrangement, as the valuer-general directs.

57.

57. The valuer-general shall forthwith, on any decision being given on objection or appeal whereby any valuation is altered, notify each rating or taxing authority concerned of such decision, and in the case of a decision on objection, whether it is being appealed against.

**George V,
No. 2.**
Notice to
authorities
of decisions on
objections or
appeals.

Use of valuation lists by rating or taxing authority.

58. (1) The unimproved value determined under this Act shall be deemed to be—

Unimproved
value for
purposes of
other Acts.

- (a) the unimproved capital value for the purposes of the Local Government Act, 1906, and the Sydney Corporation (Amendment) Act, 1908; and
- (b) the unimproved value for the purposes of the Land and Income Tax Assessment Act of 1895, and the Land Tax Act of 1895.

(2) For the purposes of this section on ascertaining the unimproved value of any land there shall be a reasonable deduction for profitable expenditure by the owner or occupier on visible and effective improvements (if any) which although not upon the land have been constructed for its drainage, for its protection from inundation, or otherwise for its more beneficial use.

(3) Such deduction (if any) shall be noted separately on the roll and on the notice of valuation and objection may be made thereto under this Act.

59. The improved value determined under this Act shall be deemed to be the improved capital value for the purposes of the Local Government Act, 1906.

Improved
value for
purposes of
other Acts.

60. The assessed annual value determined under this Act shall be deemed to be—

Assessed
annual value
for purposes
of other Acts.

- (a) the assessed annual value for the purposes of the Local Government Act, 1906;
- (b) the average annual value for the purposes of the Sydney Corporation Act, 1902; and
- (c) the value to be adopted by any rating or taxing authorities under the following Acts, namely:—
The Metropolitan Water and Sewerage Act of 1850, the Hunter District Water Supply and Sewerage Act of 1892, the Country Towns Water Supply and Sewerage Act of 1880, and any Acts incorporating the provisions of the Municipalities Act, 1897.

61.

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Values here-
under to be
used as basis
of rates,
taxes, and
duties.

61. Notwithstanding anything to the contrary in any Act, each such rating or taxing authority shall use any valuation list and any supplementary list so furnished by the valuer-general as the basis of its rate or tax, and the values stated therein shall be deemed to be the values fixed or determined by a valuation or assessment duly made under the Acts relating to the rate or tax without any necessity to give any notice thereof. No appeal against such valuation under any such Act shall lie except as to a matter which would not be admissible as a ground of objection under this Act.

Taxes and
rates under
any
authority.
cf. N.Z. Act,
s. 27.

62. (1) Every rate or tax levied by a council or by any other rating or taxing authority shall be levied in accordance with the values appearing in such lists last furnished as aforesaid on or before the first day of any year for which such authority levies rates or taxes :

Provided that where an alteration of the boundaries of the area of such authority has been made before the commencement of the rating or taxing year, the rate or tax may be levied in accordance with the values appearing upon any consequential amendments of such lists made by authority of the valuer-general :

Provided also that where new buildings or additions to existing buildings are after such commencement erected upon lands subject to a rate upon the assessed annual value or improved capital value, such rate may be levied in accordance with fresh valuations of such lands made by the valuer-general and notified to such authority at any time during the rating year in which such buildings were so erected.

(2) The amount of any such rate or tax shall not be affected by any alteration of valuation made during the year, except an alteration made on an objection lodged within the prescribed time to a valuation made before the said first day, or on an appeal against the decision of the valuation court respecting such an objection; and except an alteration made on the written authorisation of the valuer-general for the purpose of correcting any clerical error.

Valuations of
mining lands.

63. (1) The provisions of this Act shall apply to mining lands subject to the qualifications provided in this section.

(2)

(2) In valuing mining lands regard shall not be paid to— George V,
No. 2.

- (a) their mineral contents ;
- (b) any aboveground or underground mineral workings ; or
- (c) any improvements on the land provided for the winning of minerals, or for the treatment of minerals won, from the land being valued.

(3) Valuations of mining lands under this Act shall be used for the purposes of Part V of this Act, but shall not be used for any of the purposes of Part VI of this Act, except for the purposes of the Fire Brigades Act, 1909.

(4) The provisions of the Local Government Act, 1906, relating to the valuation of mines, shall continue in force notwithstanding any other provisions of this Act. The valuations made under those provisions shall (except in a case where any portion of a mine is separately let or sublet to and occupied by any person for residential, business, grazing, or agricultural purposes) be divided into two parts—one being the valuation made under subsection two of this section, and the other being the amount remaining after deducting such last-mentioned valuation from the whole. Subject to this section the said provisions of the Local Government Act, 1906, may be used and applied for all purposes of that Act as if this Act had not passed. Vide L.G.
Act, 1906,
ss. 132-140.

(5) The expression “ mining lands ” in this section shall have the same meaning as the word “ mine ” in the Local Government Act, 1906. Vide L.G.
Amendment
Act, 1908,
s. 24.

Savings.

64. (1) Until the commencement of the rating or taxing year of any such authority, next following after such authority is first furnished with a valuation list under this Part, the provisions of the Local Government Act, 1906, notwithstanding the provisions of this Act, and notwithstanding the repeal of the Local Government Act, 1906, by any other Act, shall be in force, and may be used and applied for all purposes by such authority as if this Act and such repealing Acts had not been passed. Saving of
other Acts
till valuation
available.

(2)

George V,
No. 2.

(2) Until valuations are furnished to the council of any municipality or shire in accordance with this Act, the provisions of Part XIX and of section one hundred and sixty of the Local Government Act, 1906, shall, subject to the express provisions of any law for the time being in force relating to the rating of lands of the Crown held under lease or license in any area, continue to apply to such council and its area.

PART VI.

USE OF VALUATION ROLLS BY GOVERNMENT DEPARTMENTS.

Valuations for stamp and death duties.

Stamp duties
and death
duties.

cf. N.Z. Act,
s. 28 (1).

65. In every case where, under the Stamp Duties Act, 1898, the duty payable is dependent upon the value of land or of any estate or interest therein, such duty shall be paid according to the valuation made under this Act as shown in a certificate of valuation.

Valuations for loans and investments.

Valuations
under this
Act substi-
tuted.

cf. N.Z. Act,
ss. 28 (1) and
35.

G.S. Bank
Act, Part VI.

66. (1) The valuations appearing in the valuation rolls shall be used for the purpose of loans and investments on mortgage of land by or on behalf of—

the Government Savings Bank of New South Wales; or

any other public office or department.

(2) Subject to this Act such valuations shall be deemed to be in lieu of any valuations prescribed by the Acts under which such loans or investments may be made; and the provisions of those Acts shall be read subject to this Act.

Valuations
for purpose
of lending
money.

(3) The valuer-general shall, if the bank, office, or department proposing to make the loan or investment so requests, and may of his own motion, cause a fresh valuation

valuation to be made, and shall, in any case, satisfy himself that the entry is correct as to the value at the time the entry was made, and as to other particulars of the land to which it relates; and for that purpose he shall amend the roll where necessary.

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No. 2.

(4) Such bank, office, or department shall pay to the valuer-general for such valuation such fee as may be prescribed by regulation; and may recover such fee from the applicant for any loan.

Valuations for Fire Brigades Act.

67. (1) The valuations appearing in the valuation list or roll then in force in a shire or municipality shall be used for the purposes of the Fire Brigades Act, 1909.

Valuations
for the
purposes of
the Fire
Brigades
Acts.

(2) In so applying such valuations—

- (a) the unimproved value determined under this Act shall be deemed to be the unimproved capital value under that Act;
- (b) the assessed annual value so determined shall be deemed to be the fair average annual value or the assessed annual value under that Act.

Valuations for resumptions.

68. (1) The valuation under this Act in force for the time being, or under a fresh valuation, as provided for under section seventy of this Act, of the improved value of any land which may after the passing of this Act be resumed or given or taken in exchange or partly in exchange for other land under the following Acts, namely, the Public Works Act, 1912, the Crown Lands Consolidation Act, 1913, the Public Roads Act, 1902, the Sydney Corporation Act, 1902, the Local Government Act, 1906, the Closer Settlement Act, 1904, the Metropolitan Water Supply and Sewerage Act of 1880, the Hunter District Water Supply and Sewerage Act of 1892, the Country Towns Water Supply and Sewerage Act of 1880, the Government Railways Act, 1912, the Sydney Harbour Trust Act, 1900, the Water Act, 1912, and the Murrumbidgee

Valuation for
resumption
purposes.

George V, No. 2. Murrumbidgee Irrigation Act, 1910, shall, notwithstanding the provisions of any such Act, be held by all courts, tribunals, and persons authorised to ascertain or estimate the said value, or to assess the amount of compensation for such land, to be the value of the land resumed or exchanged under the said Acts, and the improvements thereon and of the respective estates and interests referred to in such valuation, but shall not exclude the rights of a claimant for compensation for forced sale or disturbance of business or otherwise, or for any special value which the land may have to the owner, provided that where land has been resumed any person entitled to any estate or interest therein or the resuming authority shall be entitled notwithstanding any such resumption to require a fresh valuation to be made of the lands so resumed as at the date of such resumption.

The valuation under this Act in force for the time being or under a fresh valuation of the improved value of any land agreed to be purchased under the Closer Settlement Promotion Act, 1910, after the passing of this Act and after the making of such valuation, shall be the valuation of such land for all purposes of the said Act.

Where the land resumed or exchanged, or agreed to be purchased, is part only of land included in one valuation, separate valuation shall be made under this Act in respect of such part, and such separate valuation shall be deemed to be the value of the said part.

(2) Provided that nothing in this section shall—

- (a) affect the amount of compensation which in pursuance of a lease from the Crown is or may be payable on the resumption of such lease or part thereof, or on appropriation of any of the land so leased ; or
- (b) affect the amount of compensation under section four of the Closer Settlement (Amendment) Act, 1912 ; or
- (c) prevent a court, in determining the value of or the amount of compensation payable for land resumed

resumed in pursuance of any Act, from giving effect to the provisions of the said Act, and in particular—

George V,
No. 2.

- (i) from excluding from such value or amount any added value accrued to the land from the construction or proposed construction of any public works; or
- (ii) from having regard to any damage caused by severance; or
- (iii) from having regard to the enhancement or depreciation in value of other land by the construction of any public work.

Assurance Fund—Real Property Act.

69. The valuations appearing in the valuation rolls shall, notwithstanding the provisions of the Real Property Act, 1900, be the value of land for the purpose of determining the amounts payable to the Registrar-General under section one hundred and nineteen of the said Act.

Valuations
for purpose of
fees under
Real Property
Act.

Determination of values at certain dates.

70. (1) The valuer-general shall, on application made by any person interested and on payment of the prescribed fee, make a fresh valuation to determine the value of any land at a date prior or subsequent to the date of the making of the last valuation of such land under this Act.

Determina-
tion of values
at dates prior
or subsequent
to valuation.
cf. N.Z. Act,
s. 29.

(2) Any such new valuation shall be subject to objection in like manner as in the case of other valuations under this Act.

(3) Where such new valuation is made as at a date prior to the date of the valuation entered on the roll it shall not be entered on the roll, but the valuer-general may furnish a certificate thereof.

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PART VII.

MISCELLANEOUS.

Power to obtain information for valuation purposes.

Changes of
ownership.
cf. L.G. Act,
s. 144 (10).

71. Whenever any land is sold and conveyed or any lease is transferred, surrendered, or assigned, the purchaser, transferee, surrenderee, or assignee, as the case may be, shall give written notice thereof to the valuer-general within one month of the completion thereof, and shall give such particulars in respect of the sale, transfer, surrender, or assignment as the valuer-general may in writing require or as may be prescribed.

Boundaries of
rating or
taxing areas.

72. Each rating or taxing authority named in Part V shall as soon as practicable after the commencement of this Act supply the valuer-general with a description of the boundaries of its area, and such other information with respect to land therein as the valuer-general may require, and shall transmit to him from time to time such particulars of the change of ownership of or of interests in land as may have been notified to such authority.

Lessor to
furnish copy
of lease.
cf. L.G. Act,
s. 144 (6).

73. Where a lease in writing of any land contains a condition that the lessee shall pay any portion of the rates or taxes imposed on such land, the lessor shall, on the request in writing of the valuer-general, furnish him with a certified copy of such lease, and if he fail so to furnish such copy he shall be liable to a penalty not exceeding twenty pounds for each such failure.

Power of valuer-
general or official
valuer, and
duties of owners
and occupiers.
cf. N.Z. Act, s.
23 (1); L.G. Act,
s. 137 (3); Com-
monwealth L.T.
Act, s. 64.

74. The valuer-general or official valuer or valuation court may at all times during the day enter on any land for the purposes of this Act; and the owner or occupier or manager thereof shall answer any questions put to him by the valuer-general, official valuer, or court, and generally afford all necessary information to enable a correct valuation to be made.

Penalty for
refusing
information.
cf. N.Z. Act, s.
23 (2); Com-
monwealth
L.T. Act, s. 67.

75. Every person who in any way obstructs or hinders the valuer-general, official valuer, or any officer in the exercise of his functions under this Act, or refuses to answer any relevant questions or to afford
any

any information in his power when duly required to **George V,**
do so shall be liable to a penalty not exceeding ten **No. 2.**
pounds.

Certificates of valuation.

76. (1) On application in writing, and on payment of the prescribed fee, the valuer-general shall supply to any person in such form as the valuer-general may determine a certified copy of any entry in a valuation roll. Such certificate of valuation shall in all proceedings and for all purposes be evidence of the matters and things stated therein, and that the valuation therein mentioned has been duly made in accordance with this Act.

Copies of
entries to be
supplied.
N.Z. Act
s. 35.

(2) The valuer-general may supply information as to valuations to any Department of the Commonwealth in the manner and to the extent and on the terms mutually agreed upon between the Governments of the State and of the Commonwealth.

77. A certificate of valuation supplied by the valuer-general may for the purpose of the Real Property Act, 1900, be accepted as a valuation made by a sworn valuator under that Act :

Valuation for
purposes of
Real Property
Acts.
N.Z. Act,
s. 37.

Provided that in every such case where such certificate of valuation is required by the Registrar-General 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 may amend the roll where necessary.

Trustees may use certificate.

78. Any trustee, solicitor, or agent may for the purposes of any investment obtain and use the certificate of valuation hereinbefore mentioned, and unless directed by the conditions of his trust, retainer, or employment to ascertain in any other specified manner the value of land offered as security, shall not be chargeable with negligence or other default for failing to obtain other evidence of such value.

Certificate
in lieu of
valuation
of land.

Procedure.

George V,
No. 2.

Right to
appear.
N.Z. Act,
s. 38;
C'wealth
L.T. Act,
s. 8.

Method of
recovery of
penalties and
fees.

Procedure.

79. The valuer-general may appear either personally or by counsel, or solicitor, or by any officer of the department, in any court or in any proceedings, and the statement of any such counsel, solicitor, or officer of the department that he so appears by the authority of the valuer-general shall be accepted as sufficient evidence of such authority.

80. The valuer-general may sue for the recovery of fees and may initiate and conduct prosecutions for breaches of this Act or of any regulation made under it.

Regulations.

Power to
make
regulations.
N.Z. Act,
s. 40;
C'wealth
L.T. Act,
s. 74.

81. The Governor may from time to time make regulations for all or any of the following purposes, that is to say :—

- (a) Defining the duties and powers of the valuer-general and official valuers and persons appointed under this Act.
- (b) Determining the form and contents of the 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 lists shall be prepared for and supplied to rating and taxing authorities, and making provision for whatever he deems necessary in connection therewith.
- (d) For giving effect to the provisions of this Act as to notices and objections and prescribing the manner of serving notices and what shall be conclusive proof of service.
- (e) Determining the fees payable under the Act and the mode in which the same shall be paid and recoverable.
- (f) Making provision for anything which is expressed to be prescribed or in respect of which regulations are contemplated by this Act.
- (g) For the exercise of any powers by this Act conferred upon him. (h)

- (h) Prescribing penalties for breaches of this Act. George V,
No. 2.
- (i) Prescribing the tables and methods to be used in calculating the values of the interests of lessors and lessees and of other persons having interests in any land.
- (j) Making provision for any matter necessary in order to give full effect to this Act.
- (k) Such regulations shall—
- (1) be published in the Gazette;
 - (2) take effect from the date of publication or from a later date to be specified in such regulations; and
 - (3) be laid before both Houses of Parliament within fourteen days after publication if Parliament is in session, and if not, then within fourteen days after the commencement of the next session.

If either Houses of Parliament passes a resolution at any time within fifteen sitting days after such regulations have been laid before such House disallowing any regulation, such regulation shall thereupon cease to have effect.

82. Any such regulations may provide a penalty not exceeding fifty pounds for the breach thereof. Penalties,
N.Z. Act, s. 40
(2).

83. 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 fines recovered under this Act shall be paid into the Treasury and carried to the Consolidated Revenue Fund. Expenses of
admini-
stration—
Fees and
fines to be
paid to
Treasury.
N.Z. Act, s. 41.

84. The valuer-general shall, within sixty days after the close of each financial year ending the thirtieth day of June, 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 income and expenditure under this Act in respect of such year. Statement of
accounts to be
laid before
Parliament.
N.Z. Act,
s. 42 ;
C'wealth
L.T. Act,
s. 9.