

## LAND TAX MANAGEMENT (AMENDMENT) ACT.

Act No. 62, 1957.

Elizabeth II,  
No. 62, 1957. An Act to make further provision relating to the valuation of land for purposes of land tax; for this purpose to amend the Land Tax Management Act, 1956; and for purposes connected therewith. [Assented to, 9th December, 1957.]

BE

**B**E it enacted by the Queen's Most Excellent Majesty, No. 62, 1957.  
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:—

**F.** (1) This Act may be cited as the "Land Tax Management (Amendment) Act, 1957". Short title, citation and commencement.

(2) The Land Tax Management Act, 1956, as amended by this Act, may be cited as the Land Tax Management Act, 1956-1957.

(3) This Act shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

**2.** The Land Tax Management Act, 1956, is amended— Amendment of Act No. 26, 1956.

(a) by omitting subparagraph (ii) of paragraph (d) of subsection one of section fifty-four and by inserting in lieu thereof the following subparagraph:— Sec. 54. (Unimproved value.)

(ii) of the inclusion of the land in one valuation with other land,

(b) by inserting at the end of the same subsection the following proviso and new paragraph:—

Provided that where a valuation of land to which paragraph (d) of this subsection applies has been made by the appropriate valuing authority as aforesaid before the first day of that year and the unimproved value of such land included in such valuation does not appear in the valuation list, supplementary list, valuation book or valuation roll to which paragraph (a), (b) or (c) of this subsection applies, the unimproved value of such land, in relation to a year for which land tax is being levied, means the unimproved value as included in such valuation.

Where

No. 62, 1957.

Where a valuation of land is made pursuant to paragraph (d) of this subsection, such valuation shall, notwithstanding the provisions of subsection four of this section—

- (i) be a valuation for the purposes of this Act only;
  - (ii) be a valuation of the unimproved value only;
  - (iii) not be entered on the valuation roll of the Valuer-General or the valuation book of a council;
  - (iv) be the unimproved value of the land for the purposes of this Act until there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection.
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