

**VALUATION OF LAND AND LOCAL GOVERN-
MENT (FURTHER AMENDMENT) ACT.**

Act No. 67, 1961.

Elizabeth II, An Act to make further provisions with respect to the
No. 67, 1961 determination of unimproved and assessed annual
values of land and the effect and incidence of
valuations; to constitute valuation boards of
review to hear objections against Valuer-General's
valuations and to provide for appeals therefrom
to the Land and Valuation Court; to remove
the requirement of hardship as a prerequisite to
councils granting relief from rating in certain
cases; for these and other purposes to amend
the Valuation of Land Act, 1916, the Local
Government Act, 1919, and certain other Acts
in certain respects; and for purposes connected
therewith. [Assented to, 11th December, 1961.]

BE

Valuation of Land and Local Government (Further Amendment) Act.

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BE it enacted by the Queen's Most Excellent Majesty, by **No. 67, 1961** 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:—

1. (1) This Act may be cited as the "Valuation of Land and Local Government (Further Amendment) Act, 1961". Short title and citation.

(2) The Valuation of Land Act, 1916, as amended by subsequent Acts and by this Act, may be cited as the Valuation of Land Act, 1916-1961.

(3) The Valuation of Land and Local Government (Amendment) Act, 1961, is amended by omitting subsection two of section one. Consequential.

(4) This Act shall, except where otherwise expressly provided, commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette. Commencement.

2. (1) The Valuation of Land Act, 1916, as amended by subsequent Acts, is amended— Amendment of Act No. 2, 1916.

(a) by inserting in section three next after the matter relating to Part III the following new matter:— Sec. 3. (Division into Parts.)

PART IIIA.—VALUATION BOARDS—ss. 36A-36M.

(b) (i) by inserting in subsection one of section four next after the definition of "District" the following new definition:— Sec. 4. (Definitions.)

"General valuation" means a valuation of a shire or municipality or of a riding or ward of a shire or municipality included in a valuation list furnished pursuant to section forty-eight of this Act.

(ii)

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- (ii) by inserting in the same subsection immediately before the definition of "Taxes" the following new definitions:—

"Site improvements" means—

- (a) the reclamation of land by draining or filling together with any retaining walls or other works appurtenant to the reclamation; and
- (b) the excavation, grading or levelling of land, not being works of irrigation or conservation.

"Supplementary valuation" means a valuation included in a supplementary list supplied pursuant to section forty-nine of this Act but does not include—

- (a) a valuation made under the provisions of section 19A or section seventy of this Act;
- (b) an altered valuation made as the result of an objection, appeal, correction of a clerical error or misdescription, where the valuation which was altered was included in a general valuation;
- (c) a valuation of a mine made in accordance with the method of valuation prescribed in paragraph (b) or (c) of subsection one of section one hundred and fifty-three of the Local Government Act, 1919;

- (iii) by inserting in the same subsection next after the definition of "Treasurer" the following new definition:—

"Valuation board" means a valuation board of review constituted under section 36A of this Act. (c)

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- (c) (i) by inserting at the end of subsection one of No. 67, 1961 section six the following new paragraph : —

For the purposes of this subsection "improvements" in relation to land shall not include site improvements.

Sec. 6.

(Unimproved value of land.)

- (ii) by inserting in subsection two of the same section after the words "if any," the words "other than site improvements,";

- (d) by inserting at the end of section seven the following new subsection : —

Sec. 7.

(Assessed annual value.)

(3) In determining the assessed annual value of any land it shall be assumed that the land, with the improvements, if any, thereon is not subject to the provisions of the Landlord and Tenant (Amendment) Act, 1948.

- (e) by inserting in subsection one of section eighteen after the word "section" the figures, letters and word "19A, 61A or";

Sec. 18.

(When valuation made.)

- (f) by inserting next after section nineteen the following new section : —

New sec. 19A.

19A. (1) Where any non ratable land or stratum becomes ratable and at the date it becomes ratable has no valuation in the roll the valuer-general shall make a valuation of the unimproved value thereof as at that date.

Valuation upon land or strata becoming ratable.

(2) If any general valuation has been made since that date and such general valuation does not include the valuation of such land or stratum the valuer-general shall make a further valuation of the unimproved value as at the first day of January in the year in which the valuation list in respect of such general valuation has been furnished to the rating authority.

(3)

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(3) Valuations made pursuant to this section shall, until such land or stratum is included in a subsequent valuation which may be used for rating purposes, be deemed to be valuations furnished to the rating authority on the date indicated against such valuations and have effect accordingly for the levying of any rates which are made and leviable upon unimproved values.

Sec. 29.
(Notice of valuations to owner.)

(g) by omitting subsections one, two and three of section twenty-nine and by inserting in lieu thereof the following subsections :—

(1) The valuer-general shall give to the owner of a freehold estate whether in possession or otherwise in land (whether or not any stratum is comprised therein) notice of all valuations under this Act in respect of such land or stratum stating that such owner may lodge with the valuer-general written objection to any such valuation within such time as is stated in such notice.

(2) A like notice of all valuations under this Act in respect of any land or stratum shall be given to—

- (a) a lessee or occupier of such land or stratum, as the case may require, who under any Act is liable to pay any rate or tax to a rating or taxing authority in respect of the land or stratum so leased or occupied, or
- (b) a lessee who under a written lease of such land or stratum for a term exceeding three years is liable thereunder to pay the whole or any part of any rate or tax in respect of the land or stratum so leased, or
- (c) a mortgagee in possession.

(3) Where the valuer-general makes a valuation of any other estate or interest in land or stratum he shall give like notice thereof to the owner of such other estate or interest. (3A)

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(3A) A person to whom the valuer-general has given written notice under subsection one, two or three of this section may lodge with the valuer-general written objection to any such valuation within such time as is stated in such notice. No. 67, 1961

(3B) Where a person referred to in subsection two of this section makes objection he shall notify as prescribed all other persons having any other estate or interest in the land or stratum to which the valuation relates that such objection has been made and of his reasons therefor.

(h) by omitting subsection two of section thirty-two and by inserting in lieu thereof the following subsection : —

(2) Where a rating or taxing authority is notified of the fact that—

(a) under any Act the lessee or occupier of any land or any stratum is liable to pay any rate or tax to a rating or taxing authority, or

(b) a lessee under a written lease of any land or stratum for a term exceeding three years is liable thereunder to pay the whole or any part of any rate or tax in respect of such land or stratum, or

(c) a person as mortgagee of any ratable or taxable land or stratum is in possession of such land or stratum under the mortgage,

such rating or taxing authority shall, within one month of being so notified, serve upon the valuer-general notice of the fact.

(i) by omitting sections thirty-five and thirty-six and by inserting in lieu thereof the following sections : —

35. (1) On objection being made to any valuation, the valuer-general may if he see fit alter such valuation and amend the valuation roll accordingly or disallow such objection.

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The valuer-general shall give notice as prescribed of any such altered valuation or of his disallowance of the objection to the objector and to any other person who is entitled to a notice of valuation under section twenty-nine of this Act.

(2) An objector or any such other person who is dissatisfied with the decision of the valuer-general on such objection may within the time and in the manner prescribed require the valuer-general to refer such objection to a valuation board for hearing and determination and the valuer-general shall refer such objection accordingly.

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

36. The fact that an objection has been lodged or that a reference has been required or made pursuant to section thirty-five of this Act or that an appeal is pending shall not affect the valuation concerned and rates and taxes may be made, levied, and recovered, and duties may be charged and recovered on such valuation as if no objection thereto had been lodged or no reference required or made or no appeal therefrom were pending :

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

New Part IIIA.

(j) by inserting next after section thirty-six the following new Part : —

PART IIIA.

VALUATION BOARDS.

DIVISION 1.—*Constitution of Valuation Boards.*

Valuation boards.

36A. (1) There shall be constituted, in respect of each district a valuation board of review which in the district for which it is constituted, shall have and may exercise and discharge the powers, authorities, duties and functions conferred or imposed upon it by or under this Act.

Notice of the constitution of a valuation board shall be given as prescribed. (2)

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(2) (a) The members of a valuation board shall be appointed by the Minister and shall be—

- (i) a person nominated by the valuer-general; and
- (ii) two persons selected by the Minister from the Valuation Board of Review Panel.

(b) The member referred to in subparagraph (i) of paragraph (a) of this subsection shall be the chairman of the valuation board.

(3) (a) The Minister may, from time to time on the nomination of the valuer-general, appoint a person as deputy chairman of a valuation board and may from time to time appoint persons from the Valuation Board of Review Panel as deputy members.

In the case of the illness or absence of the chairman or member of the valuation board the deputy chairman or deputy member, as the case may be, shall have and may exercise and perform all the powers, authorities, duties and functions of the chairman or member in whose place he acts.

(b) No person shall be concerned to inquire whether or not any occasion has arisen requiring or authorising a deputy chairman or deputy member to act in the place of the chairman or a member.

(4) The provisions of the Public Service Act, 1902, or any Act amending the same, shall not apply to or in respect of the appointment by the Minister of any member or deputy member of a valuation board, and any member or deputy member so appointed shall not, in his capacity as such member or deputy member, be subject to the provisions of any such Act.

(5) Members of a valuation board shall, subject to this Division, hold office for a term of three years and shall be eligible for reappointment.

36B.

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Panel.

36B. (1) There shall be a "Valuation Board of Review Panel" which in this Division is hereinafter referred to as "the panel".

(2) The panel shall consist of fifty members who shall be appointed by the Minister from lists of persons having experience in valuation of land nominated as prescribed by each of the following bodies, that is to say, the New South Wales Division of the Commonwealth Institute of Valuers, The Real Estate Institute of New South Wales and the Stock and Station Agents' Association of New South Wales.

(3) Members of the panel shall, subject to this Division, hold office for a term of three years and shall be eligible for reappointment.

**Nomina-
tions.**

36C. (1) Every nomination for the appointment of a person as a member of the panel shall be made in the manner and within the time prescribed, and shall be accompanied by the written consent of the person nominated to serve on the valuation board if appointed.

(2) If within the time prescribed sufficient nominations for membership of the panel have not been validly made by the bodies entitled to make such nominations the Minister may appoint such number of persons, having the appropriate qualifications, as may be necessary.

**Cessation
of office.**

36D. (1) A member or deputy member of a valuation board or a member of the panel shall be deemed to have vacated his office if he—

- (a) dies;
- (b) resigns his office in writing under his hand addressed to the Minister;
- (c) becomes a mentally ill person, a protected person or an incapable person within the meaning of the Mental Health Act, 1958;
- (d)

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(d) becomes bankrupt, compounds with his No. 67, 1961 creditors, or makes an assignment of his estate for their benefit;

(e) becomes permanently incapable of performing his duties;

(f) is convicted in New South Wales of a felony or of a misdemeanour punishable by imprisonment for twelve months or upwards or is convicted elsewhere than in New South Wales of an offence which if committed in New South Wales would be a felony or a misdemeanour punishable as aforesaid;

(g) being a member or deputy member :—

(i) holds any position of profit under or in the gift of any rating or taxing authority which levies rates or taxes within the district in respect of which the valuation board of which he is a member or deputy member is constituted;

(ii) acts as a member of a valuation board hearing an objection in respect of any land or stratum in which he has an interest;

(iii) being summoned, is absent from three consecutive meetings of the valuation board without leave granted by the Minister before or after such absence;

(h) for any cause which appears to the Minister to be sufficient, is removed from office by the Minister.

(2) Upon any vacation of office of a member or deputy member of a valuation board under this section, the Minister shall forthwith appoint a new member or deputy member to be nominated

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nominated or selected in accordance with the provisions of section 36A of this Act to fill the vacant office.

(3) Where a person is appointed to any vacancy on a valuation board, the valuation board as newly constituted may continue the hearing of and determine, or determine, any objection before the valuation board.

(4) A person appointed to fill any vacancy occasioned otherwise than by the expiration of the term of office of a member or deputy member of a valuation board or a member of the panel shall, subject to this Division, hold office for the residue of his predecessor's term.

**Unfilled
vacant
office.**

36E. (1) No act or proceeding of a valuation board shall be invalidated or prejudiced by reason only of the fact that at the time such act or proceeding was done, taken or commenced, there was a vacancy in the office of any member other than the chairman.

(2) All acts and proceedings of a valuation board shall, notwithstanding the subsequent discovery of any defect in the appointment of any member or deputy member thereof, be as valid as if such member or deputy member had been duly appointed and as if the valuation board had been properly and fully constituted.

**Fees and
travelling
expenses.**

36F. A member of a valuation board, and any deputy member whilst acting in place of a member, shall, if he is not a member of the Public Service, be paid such remuneration (whether by way of fees or allowance or otherwise) and such travelling and out-of-pocket expenses as may from time to time be prescribed.

DIVISION

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DIVISION 2.—Procedure, jurisdiction, powers, authorities, duties and functions of valuation boards. No. 67, 1961

36G. A valuation board shall have power to hear and determine all objections to valuations referred to it under this Act. Jurisdiction.

36H. (1) The chairman shall preside at all meetings of a valuation board. Meetings and procedure.

(2) The chairman and one other member of a valuation board shall form a quorum.

(3) At a meeting of a valuation board the decision of the majority shall prevail.

(4) Where at any meeting of a valuation board at which one of the members is not present, the members present are divided in opinion upon any question, the determination of that question shall be postponed until a meeting at which all members are present.

(5) The procedure for the calling of meetings of a valuation board and for the conduct of business thereat shall, except as may be from time to time prescribed, be as determined by the valuation board.

(6) In hearing objections to valuations, a valuation board shall not be bound to follow strict legal procedure nor to observe the rules of law governing the admission of evidence.

(7) No writ of prohibition or certiorari shall lie in respect of any determination, order, proceeding or direction of a valuation board in the exercise of the jurisdiction, powers, authorities, duties and functions conferred and imposed on it by this Part.

36I.

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**Proceedings
to be in
public.**

36I. (1) Proceedings before a valuation board shall be open to the public :

Provided that if an objector so requests, the valuation board in its discretion may direct that such case or any part thereof be not heard in public.

(2) Every determination by a valuation board shall be given at a public meeting thereof.

Objectors.

36J. (1) The objector and any other person entitled under section twenty-nine or thirty-one of this Act to lodge an objection to a valuation may appear and be heard before the valuation board personally or by counsel, or solicitor, or by agent authorised in writing.

(2) The valuer-general and any State or Commonwealth Department may appear and be heard before the valuation board by counsel or solicitor, or by an officer authorised in that behalf.

**Determina-
tion of
objections.**

36K. (1) Where upon the hearing of an objection the valuation board is of opinion that the valuation is erroneous, it shall order the valuation to be altered accordingly.

(2) Where the valuation board is of opinion that the valuation should not be altered, it shall disallow the objection thereto.

**Notation
of deter-
minations.**

36L. (1) The chairman of the valuation board shall enter on a list all determinations made by the valuation board on objections and shall initial such list.

(2) A certified copy of such list shall be furnished to the valuer-general as prescribed, and the valuer-general shall amend the roll in accordance with such list.

(3)

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(3) If the valuation board determines that any valuation should 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 or stratum concerned and the values of the estates and interests of the owners thereof. **No. 67, 1961**

(4) Notwithstanding the provisions of subsections two and three of this section, the valuer-general shall not make the amendments and alterations of the roll referred to in those subsections—

- (a) where the objection is referred to the valuation court under section 36M of this Act;
- (b) until the time for lodgment of an appeal to the valuation court has elapsed; or
- (c) in respect of any valuation where such an appeal is lodged.

36M. (1) At any time during the hearing of an objection, the valuation board may, at the request of any person appearing at such hearing and the valuer-general, refer the objection to the valuation court for hearing as an appeal under Part IV of this Act. Reference of objection to valuation court.

(2) A reference of an objection to the valuation court under subsection one of this section shall be deemed to be a determination by the valuation board, and the matter shall thereupon be deemed to be and shall be heard and dealt with by the valuation court as an appeal under Part IV of this Act lodged by the person who requested the reference to the valuation court.

(k)

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No. 67, 1961
Substituted
Part IV.

(k) by omitting Part IV and by inserting in lieu thereof the following Part :—

PART IV.

APPEALS TO VALUATION COURT.

Land and
Valuation
Court.

37. The Land and Valuation Court as constituted by the Land and Valuation Court Act, 1921, shall be the valuation court for the purposes of this Act.

Appeals to
valuation
court.

38. Subject to this Act—

- (a) any person who is dissatisfied with a determination made by a valuation board upon his objection to a valuation; or
- (b) the valuer-general or any State or Commonwealth Department if dissatisfied with a determination made by the valuation board; or
- (c) any person who, being so entitled, appeared before and was heard by the valuation board on the hearing of an objection and who is dissatisfied with the determination made by the valuation board,

may, within the time prescribed, appeal to the valuation court against such determination in the manner prescribed by rules of court.

Notice of appeal in the prescribed form shall be given by the appellant to the valuer-general upon the lodging of the appeal in the valuation court.

Hearing by
valuation
court.

39. (1) The valuation court shall hear and determine all appeals brought before it under section thirty-eight of this Act and all references to it under section 36M of this Act.

(2) Any such appeal or reference shall proceed as a new matter and be by way of rehearing.

(3)

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(3) The appellant, and any person who, No. 67, 1961 being so entitled, appeared before and was heard by the valuation board on the hearing of the objection from whose determination the appeal is brought or in respect of which the reference is made, may appear and be heard before the valuation court personally or by counsel, or solicitor, or by agent authorised in writing.

(4) 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.

(5) The registrar of the valuation court shall give notice in accordance with the rules of court of the date fixed for the hearing of an appeal or reference to such persons as may be specified in such rules of court. Notice to parties.

(6) If the valuation court decides that any valuation is erroneous, it shall order the valuation to be altered accordingly. Decision by valuation court.

40. (1) The judge of the valuation court shall enter on a list all decisions given by the valuation court on such appeals and references and shall initial such list. Consequential procedure.

(2) The registrar of the valuation 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.

(3) If on the hearing of any appeal or reference under this Part 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 or stratum concerned and the values of the estates and interests of the owners thereof.

(1)

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Subst.
sec. 57.

Notice to
authorities
of amend-
ments or
alterations
of roll.

- (1) by omitting section fifty-seven and by inserting in lieu thereof the following section :—

57. The valuer-general shall, as soon as practicable after any amendment or alteration of the roll has been made, notify each rating or taxing authority concerned of such amendment or alteration.

Sec. 58.
(Unim-
proved
value for
purposes
of other
Acts.)

- (m) by omitting subsections one, two and three of section fifty-eight and by inserting in lieu thereof the following subsections :—

(1) The unimproved value of land determined under this Act shall be deemed to be the unimproved capital value for the purposes of the Local Government Act, 1919.

(2) For the purposes of this section when the unimproved value of any land is ascertained and entered in the valuation roll there shall be separately noted on such roll a reasonable allowance for profitable expenditure by the owner, occupier or lessee in respect of—

- (a) the effective site improvements, if any, on or appertaining to the land; and
- (b) 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 :—

Provided that—

- (i) the amount of any such allowance shall not exceed the cost of such improvements determined as at the date of valuation;

(ii)

- (ii) any allowance under paragraph (a) of this No. 67, 1961 subsection shall cease, where the profitable expenditure in respect of the effective site improvements was incurred—
- (a) by the owner—upon the sale or resumption of the land; or
 - (b) by the occupier or lessee—upon the transfer, surrender or expiration of the occupancy or lease, or upon the expiration of fifteen years after such expenditure was incurred, whichever shall first occur;
- (iii) where land has been sold or leased by the Crown, a statutory body, or a statutory body representing the Crown, any allowance under this subsection shall not be made where such expenditure was incurred by the Crown or such body except to the extent to which the Crown or such body has been recouped in respect of such expenditure by the purchaser or lessee, otherwise than by payment of rent, rates or taxes.

In this subsection the words “a statutory body” or “a statutory body representing the Crown” shall have the meaning ascribed thereto in section four of the Local Government Act, 1919.

(3) Any allowance made under subsection two of this section shall be shown on the notice of valuation and objection may be made thereto under this Act.

(4) Notwithstanding anything contained in this or any other Act the rating or taxing authority in levying rates or taxes on the unimproved value shall levy rates or taxes, as the case may be, upon the amount of the unimproved value of land after deducting therefrom the amount of any allowance made under subsection two of this section.

(n)

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Sec. 61.

(Values hereunder to be used as basis of rates, taxes, and duties.)

(n) by inserting at the end of section sixty-one the following proviso :—

Provided that a new valuation made by the valuer-general in pursuance of section seventy of this Act shall not be used by a rating or taxing authority as the basis of its rate or tax in respect of the land or stratum included in such valuation.

New sec. 61A.

Rating and taxing basis to be furnished in certain cases.

(o) by inserting next after section sixty-one the following new section :—

61A. (1) Where the valuer-general furnishes a supplementary list in which is included a supplementary valuation of any land or stratum, he shall include as well in respect of such land or stratum an amount to be known as a rating and taxing basis.

(2) The rating and taxing basis referred to in this section shall be such amount as the unimproved value of the land or stratum would have been had the circumstance which gives rise to the necessity for making the supplementary valuation been in existence as at the first day of January in the year in which the general valuation last made before the occurrence of such circumstance was furnished, and where any general valuation has been made after the occurrence of such circumstance and regard was not had to such circumstance in including a valuation of such land or stratum in such general valuation, the said rating and taxing basis shall be such amount as the unimproved value of the land or stratum would have been had the circumstance which gives rise to the necessity for making the supplementary valuation been in existence as at the first day of January in the year in which such subsequent general valuation was furnished.

The determination of any such rating and taxing basis as at the relevant time shall be made on the assumption that at that time the land or stratum was in the condition in which it is at the date of making

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making the supplementary valuation and it could No. 67, 1961
have been used for any purpose for which it can be
used at the date of such supplementary valuation.

(3) Notwithstanding the provisions of this or any other Act the rating and taxing basis in respect of any rating or taxing year after deducting therefrom the amount of any allowance made under subsection two of section fifty-eight of this Act shall, until such land or stratum is included in a subsequent valuation, made having regard to such circumstance, which may be used for rating and taxing purposes, be used to the exclusion of any other valuation by any rating or taxing authority as the basis of any rate or tax levied or leviable in respect of that year upon the unimproved value of the land or stratum to which such rating and taxing basis relates.

(4) Objection may be made to any such rating and taxing basis as if it were a valuation.

- (p) (i) by omitting from subsection one of section Sec. 62. sixty-two the word "Every" and by inserting (Taxes and rates under any authority.) in lieu thereof the words "Subject to this Act every";
- (ii) by omitting from the same subsection the words "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 or where part of a separate parcel of land has been sold or resumed 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 :";
- (iii) by omitting from the same subsection the words "such commencement" and by inserting in lieu thereof the words "the commencement of the rating or taxing year";
- (iv)

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(iv) by omitting from subsection two of the same section the word "The" and by inserting in lieu thereof the words "Subject to this Act the";

Sec. 70.
(Determina-
tion of
values at
dates prior
or subse-
quent to
valuation.)

(q) (i) by inserting in subsection one of section seventy after the words "the land" the words "or stratum";

(ii) by inserting in the same subsection after the words "any land" the words "or stratum or any estate or interest in the land or stratum, as the case may require";

(iii) by inserting in the same subsection after the words "such land" the words "or stratum";

Sec. 71.
(Changes of
ownership.)

(r) (i) by omitting from section seventy-one the words "is transferred, surrendered, or assigned, the purchaser" and by inserting in lieu thereof the words "in writing for a term exceeding three years under which the lessee is liable to pay the whole or any part of any rate or tax in respect of the land or stratum so leased is granted, transferred, surrendered or assigned, the purchaser, lessee";

(ii) by inserting in the same section after the word "sale" the word "lease";

Sec. 74.
(Power of
valuer-
general or
official
valuer, and
duties of
owners and
occupiers.)

(s) (i) by inserting in section seventy-four after the words "valuation court" the words "or a valuation board or member thereof";

(ii) by omitting from the same section the words "or court," and by inserting in lieu thereof the words "court, valuation board or member thereof".

(2) The amendments made by paragraphs (a), (b) (iii), (i), (j) and (k) of subsection one of this section shall commence upon a day, in this section referred to as the "appointed day", to be appointed by the Governor and notified by proclamation published in the Gazette. Such day shall be subsequent to the day appointed by the Governor pursuant to subsection four of section one of this Act.

(3)

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(3) (a) For the purposes only of the constitution of No. 67, 1961 valuation boards of review and the Valuation Board of Review Panel and of any matter necessary for or incidental to such constitution the amendments made by paragraphs (a), (b) (iii), (j) and (k) of subsection one of this section shall commence upon the day upon which this Act commences.

(b) Upon the appointed day the amendments made by paragraphs (a), (b) (iii), (j) and (k) of subsection one of this section shall have full force and effect for all purposes.

(4) All objections made to the valuer-general under Part III of the Valuation of Land Act, 1916-1959, in respect of valuations made before the commencement of this Act, may be continued and completed under the provisions of that Act in all respects as if the amendments made by subsection one of this section had not been made.

(5) Any allowance noted separately on the roll pursuant to section fifty-eight of the Valuation of Land Act, 1916, as amended by subsequent Acts, and in force at the commencement of this Act shall be deemed to be an allowance within and for the purposes of section fifty-eight of the Valuation of Land Act, 1916, as amended by subsequent Acts and by this Act.

3. (1) The Local Government Act, 1919, as amended by subsequent Acts, is amended—

Amendment
of Act No.
41, 1919.

(a) by omitting from subsection seven of section one hundred and thirty-nine the words “; and in any such case the first valuation made of the land after it becomes ratable shall be deemed to have come into force concurrently with the land becoming ratable”;

Sec. 139.
(Making and
levying.)

(b) by omitting section 160c and by inserting in lieu thereof the following section :—

Subst. sec.
160c.

160c. (1) Where part (hereinafter referred to as the “attributable part”) of the unimproved capital value of any parcel of land upon which is erected

Power to
reduce
rates.

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erected a single dwelling-house is attributable to the fact that such parcel is, under any planning scheme prepared under Part XIIA of this Act, within a zone or reservation in which land may be used for the purposes of industry, commerce or the erection of residential flat buildings as defined in section three hundred and four of this Act, the ratable person in respect of such land may apply to the council for relief from payment of part of the rates levied on the land in the current rating year.

(2) (a) If, on receipt of such an application, the council is satisfied that the land is used or occupied solely as the site of a single dwelling-house, it shall require the valuer to determine the amount of the attributable part of the unimproved capital value of the land and the valuer shall furnish such determination to the council.

(b) In determining the amount of the attributable part the valuer shall not take into consideration any portion of the parcel which he considers is in excess of that which is reasonably necessary to be occupied or used in conjunction with the single dwelling-house and which might but for the fact that it forms part of the site of a single dwelling-house be occupied or used for the purposes of industry, commerce or the erection of residential flat buildings.

(c) Where a determination of the attributable part of the unimproved capital value of a parcel of land has been made by the valuer, he shall not be required to make a further determination of such part whilst the valuation in respect of which such determination was made remains in use for rating purposes or unless the valuation is altered on objection or for the correction of a clerical error or misdescription.

(d) Where the valuation is so altered the council shall require the valuer to redetermine the amount of such attributable part
and

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and the valuer shall furnish such redetermination to No. 67, 1961 the council and a due adjustment shall be made and amounts paid in excess shall be refunded and amounts short-paid shall be recoverable as arrears.

(3) The amount determined or redetermined by the valuer under subsection two of this section as the attributable part of the unimproved capital value shall be the attributable part for the purposes of subsection one of this section whilst the land is used or occupied solely as the site of a single dwelling-house and the valuation in respect of which the determination or redetermination is made remains in use for rating purposes.

(4) The council shall postpone the payment of such part of the rates levied on the land in any rating year to which such determination or redetermination applies as bears to the whole amount of the rates so levied in that year the same proportion as the attributable part bears to the whole of the unimproved capital value.

(5) Where the council under subsection four of this section postpones the payment of part of the rates levied in any rating year, the amount postponed shall be increased as if such part were overdue rates, and for this purpose the provisions of section one hundred and fifty-eight of this Act shall apply, mutatis mutandis, in calculating extra charges.

The due dates for the purpose of calculating such extra charges shall be the respective dates on which the parts of the rates which were payable became due.

(6) Should the ratable person pay the whole or part of the rates levied before the council postpones the payment of part thereof, any amounts paid in excess shall be refunded.

(7)

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(7) When the land ceases to be used or occupied solely as the site of a single dwelling-house—

- (a) the ratable person shall within one month inform the council of the date upon which the land ceased to be so used or occupied;
- (b) the ratable person shall cease to be entitled to a postponement of rates under this section;
- (c) the amounts of rates postponed under this section during any rating year which is within the five rating years next preceding the date on which the land ceased to be so used or occupied and the extra charges on the rates payable under this paragraph shall become due and payable to the council and shall be recoverable by the council on the expiration of one month from the date the land ceased to be so used or occupied;
- (d) all amounts of rates postponed under this section (other than those due and payable under paragraph (c) of this subsection) together with extra charges thereon, shall be written off.

(8) The provisions of this section shall apply only to any rate made and levied by a council on or after the first day of January, one thousand nine hundred and sixty-two.

(9) In this section—

“single dwelling-house” means a dwelling used or adapted for use solely for habitation by not more than one family and includes a dwelling in a row of two or more dwellings attached to each other such as are commonly known as semi-detached or terrace buildings, but does not include a flat;

“unimproved

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“unimproved capital value” means unimproved capital value after deducting therefrom the amount of any allowance made under subsection two of section fifty-eight of the Valuation of Land Act, 1916, or, as the case may be the rating and taxing basis after making any such deduction; No. 67, 1961

“valuer” means—

in the case of land included in a valuation list or supplementary list furnished to the council under the Valuation of Land Act, 1916, as amended by subsequent Acts, the valuer-general;

in the case of land valued under Schedule Three to this Act, the valuer appointed by the council under that Schedule.

(c) by inserting in Schedule Three next after section one the following new section :—

1A. In this Schedule—

Sch. 3.
New sec.
1A.
Definition.

“Site improvements” means—

(a) the reclamation of land by draining or filling together with any retaining walls or other works appurtenant to the reclamation; and

(b) the excavation, grading, or levelling of land, not being works of irrigation or conservation.

(d) (i) by inserting in subsection one of section two in the same Schedule after the words “the improvements, if any,” the words “other than site improvements”;

Sch. 3.
Sec. 2.
(Unimproved capital value.)
(ii)

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- (ii) by omitting the proviso to the same subsection and by inserting in lieu thereof the following provisos :

Provided that there shall be a reasonable deduction for profitable expenditure by the owner, occupier or lessee in respect of—

- (a) the effective site improvements, if any, on or appertaining to the land; and
- (b) 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 :

Provided further that—

- (i) the amount of any such deduction shall not exceed the cost of such improvements determined as at the date of valuation;
- (ii) any deduction under paragraph (a) of the preceding proviso shall cease, where the profitable expenditure in respect of the effective site improvements was incurred—
 - (a) by the owner—upon the sale or resumption of the land; or
 - (b) by the occupier or lessee—upon the transfer, surrender or expiration of the occupancy or lease, or

upon the expiration of fifteen years after such expenditure was incurred, whichever shall first occur;

- (iii) where land has been sold or leased by the Crown any deduction under this subsection shall not be made where such expenditure was incurred by the Crown

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Crown except to the extent to which the Crown has been recouped in respect of such expenditure by the purchaser or lessee, otherwise than by payment of rent, rates or taxes. No. 67, 1961

- (e) by inserting immediately before section three of the same Schedule the following new section :— New sec. 2B.

2B. Notwithstanding anything contained in this Act the council in levying rates on the unimproved capital value shall levy such rates upon the amount of the unimproved capital value of the land after deducting therefrom the amount of any deduction made under section two or 2A of this Schedule. Rates to be levied on unimproved capital value less deductions.

- (f) by inserting next after subsection two of section four of the same Schedule the following new subsection :— Sch. 3.
Sec. 4.
(Assessed annual value.)

(3) In determining the assessed annual value it shall be assumed that the land, with the improvements, if any, thereon is not subject to the provisions of the Landlord and Tenant (Amendment) Act, 1948.

- (g) by inserting at the end of section eight of the same Schedule the following new subsection :— Sch. 3.
Sec. 8.
(Valuation periods.)

(3) (a) Where any non-ratable land becomes ratable, it shall be valued as at the date of its becoming ratable.

(b) A valuation made under this subsection shall be entered in the appropriate valuation book and shall have effect for rating purposes as if it had been made and entered and had come into force on the date as at which it is deemed to have been made.

- (h) by omitting from paragraph (e) of subsection two of section seventeen of the same Schedule the words "thirty days" and by inserting in lieu thereof the words "forty-two days"; Sch. 3.
Sec. 17.
(Notice of valuation.)

(i)

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Sch. 3.
Sec. 18.
(Objections.)
- (i) by inserting next after subsection one of section eighteen the following new subsection :—
- (1A) An objection to the valuation of any land may be lodged by the lessee liable under a written lease thereof for a term exceeding three years to pay the whole or any part of the rate in respect of the land so leased.
- Sch. 3.
Sec. 19.
(Valuation Court.)
- (j) by omitting from subsection one of section nineteen of the same Schedule the symbol and figures “£5,000” wherever occurring and by inserting in lieu thereof the symbol and figures “£20,000”.

(2) All objections to valuations under Schedule Three to the Local Government Act, 1919, as amended by subsequent Acts, lodged but not determined before the commencement of this Act may be continued and completed under the said Schedule in all respects as if the amendments made by subsection one of this section had not been made.

- Amendment of Act No. 10, 1921.
Sec. 8.
(Jurisdiction of Court.)
- 4.** (1) The Land and Valuation Court Act, 1921-1957, is amended by omitting paragraph (d) of section eight and by inserting in lieu thereof the following paragraphs :—
- (d) objections to valuations under Schedule Three to the Local Government Act, 1919, as amended by subsequent Acts, except where the unimproved capital value of the land or ratable property does not exceed twenty thousand pounds ;
- (d1) appeals under section one hundred and thirty-three of the Local Government Act, 1919, as amended by subsequent Acts, except where the unimproved capital value of the land or ratable property does not exceed five thousand pounds.

(2) The Land and Valuation Court Act, 1921, as amended by subsequent Acts, and by this Act, may be cited as the Land and Valuation Court Act, 1921-1961.

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5. (1) The Local Government (Amendment) Act, 1959, No. 67, 1961 is amended by omitting section ten.

Amendment of Act No. 21, 1959.

Sec. 10.

(New valuations for death duties not to be used by rating authorities.)

(2) (a) The Land Tax Management Act, 1956, as amended by subsequent Acts, is amended by omitting from subsection nine of section fifty-four the words "to determine the value of any land for the purpose of payment of death duties as provided under section sixty-five of that Act".

Amendment of Act No. 27, 1956.

Sec. 54.

(Unimproved value.)

(b) The Land Tax Management Act, 1956, as amended by subsequent Acts and by this Act, may be cited as the Land Tax Management Act, 1956-1961.

(c) The Land Tax Management (Amendment) Act, 1961, is amended by omitting subsection two of section one.

Consequential.

6. (1) All determinations of unimproved values or unimproved capital values made under the Valuation of Land Act, 1916, and the Local Government Act, 1919, as amended by subsequent Acts, before the commencement of this Act and in force at such commencement shall continue in force and be effectual for all purposes until altered, amended or replaced by valuations made under the Valuation of Land Act, 1916, and the Local Government Act, 1919, as amended by subsequent Acts and by this Act.

Savings.

(2) Any deduction noted separately in the valuation book pursuant to section two of Schedule Three to the Local Government Act, 1919, as amended by subsequent Acts, and in force at the commencement of this Act shall be deemed to be a deduction within and for the purposes of section two of Schedule Three to the Local Government Act, 1919, as amended by subsequent Acts and by this Act.

(3)

War Service Land Settlement (Amendment) Act.

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(3) Any application made under section 160c of the Local Government Act, 1919, as amended by subsequent Acts, and not disposed of before the commencement of this Act may be dealt with and disposed of as if the amendment made by paragraph (b) of subsection one of section three of this Act had not been made.
