47

TASMANIA.



1940.

ANNO QUARTO

GEORGII VI. REGIS.

No. 14.

ANALYSIS.

 Short title.
Commencement.
Amendment of 2 Geo. VI. No. 61. Section 8. New section 12. Publication of assessment roll. Section 13. Section 14. Section 30. Section 33. Sections 38 and 39. New section 48A. Notice of amendments to be given to Chief Valuer.

AN ACT to amend the Annual Values Assessment Act 1911. [27 June, 1940.]

B^E it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1 This Act may be cited as the Annual Values Assessment short title. Act 1940.

6d.]

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Commencement Amendment of 2 Geo. VI. No. 61. Section 8

2 This Act shall come into operation on a date to be proclaimed.

3 The Principal Act is hereby amended —

I. As to section eight thereof—

- (a) By deleting the word "April" in subsection (1) and substituting therefor the word "June": and
- (b) By adding after subsection (3) the following new subsections (4) and (5)-

"(4) In no case shall the annual value of any property in a town be less than three pounds.

(5) Where the Council of any city or municipality has determined that the rates to be levied in respect of any year shall be upon the basis of the unimproved capital value only of the property in the city or municipality, it shall not be necessary for such council to make any assessment of annual values of the property in the district for that year as provided by this Act.":

II. By repealing section twelve and substituting therefor the following new section twelve---

"12-(1) Upon any assessment being made as provided by this Act, the council shall cause notice thereof to be transmitted, as prescribed, to the Chief Valuer appointed under the Land Valuation Act 1909 (in this Act referred to as the "Chief Valuer").

(2) The notice under subsection (1) shall be in the prescribed form, and shall contain a list of assessments made, or of amendments of assessments, as the case may be, together with the particulars specified in subsection (3) in respect of each property assessed, or as to which any amendment of the assessment has been made.

notice shall (3) Every such contain the following particulars in respect of each property assessed

I. The consecutive number:

II. The description or name:

III. The situation:

IV. The name and residence of the owner:

v. The name and residence of the occupier: vI. The area, if not less than one acre:

VII. The annual value-

and such other particulars as may be prescribed.

New section 12.

Publication of assessment roll.

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(4) The Chief Valuer shall cause the assess- A.D. 1940. ments made in each district to be published every three years as prescribed in the valuation roll for the district published by him in accordance with the provisions of the Land Valuation Act 1909.

(5) The regulations may provide for the annual publication of supplementary assessment rolls for a district containing additions, alterations, and amendments required in the assessment roll during the currency thereof.

(6) Any person who considers himself aggrieved by any assessment may, within thirty days of the publication of the assessments as provided by subsection (4), appeal against the same as provided by this Act.

(7) The valuation roll for a district so published in the Gazette by the Chief Valuer and for the time being in force, containing the assessments for the district as provided by this Act, shall be the assessment roll for the district, and, except as provided by section fourteen, all references in this, or any other, Act to the assessment roll for the district shall be read as a reference to that roll.

(8) The production of the Gazette containing any such valuation roll for a district shall be evidence of the various matters specified in subsection (3).":

- III. By deleting the words "inserted in the assessment section 18. roll" at the end of section thirteen and substituting therefor the words "notified to the Chief Valuer, who shall cause the same to be inserted in the assessment roll":
- IV. By inserting after the words "list of the assess- section 14. ments" in subsection (1) of section fourteen the words "published as provided by section twelve":
 - V. By deleting the words "notice containing the list of Section 30. assessments of the district" in section thirty and substituting therefor the words "assessment roll for the district", and by substituting "roll" for "list" in the last line of that section:
- VI. By deleting the words "notice of assessment men-section 33. tioned in section twelve" in paragraph I. of section thirty-three and substituting therefor the words "publication of the assessment roll", and by substituting "roll" for "notice" at the end of that paragraph:

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Sections 38 and 39.

New section 48A.

Notice of amendments to be given to Chief Valuer. VII. By deleting the words "list of assessments or " occurring in subsection (2) of section thirty-eight and in section thirty-nine, and substituting therefor the word "assessment":

VIII. By inserting after section forty-eight the following new section forty-eight A—

"**48**A The council shall cause notice of all amendments of assessments or of the assessment roll made under this Part to be given to the Chief Valuer as provided by section twelve.".