

land by 240 feet or thereabouts to the centre line of the road pavement of Creek Road thence along the centre of that pavement to New Town Road thence north-westerly along the south-western boundary of New Town Road to the New Town Rivulet thence by that rivulet”.

(2) This section shall come into operation on the date on which the consequential alteration to the boundary of the Municipality of Glenorchy is published in the *Gazette*.

LAND VALUATION.

No. 44 of 1960.

AN ACT to amend the *Land Valuation Act* 1950. [14 November 1960.]

BE 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:—

Short title
and citation.

1—(1) This Act may be cited as the *Land Valuation Act* 1960.

(2) The *Land Valuation Act* 1950, as subsequently amended, is in this Act referred to as the Principal Act.

Interpre-
tation.

2 Section three of the Principal Act is amended—

- (a) by omitting from the definition of “improved value” the word “improved” and substituting therefor the word “capital”;
- (b) by transposing that definition to follow the definition of “assessed annual value”;
- (c) by inserting in subsection (3), at the end of paragraph (a), the word “and”;
- (d) by omitting paragraph (aa) of that subsection; and
- (e) by adding at the end thereof the following subsections:—

“(4) For the purposes of this Act, in the computation of the unimproved value, the capital value, and the assessed annual value of land used primarily and effectively for growing trees to be cut for commercial or industrial uses, use as firewood excepted, and of an area—

- (a) in the case of indigenous trees not in an artificially established plantation, of not less than twenty-five acres; and
- (b) in the case of an artificially established plantation, whether of indigenous or foreign trees (including a plantation artificially established and naturally regenerated), of not less than two acres,

the value of the trees growing thereon shall not be included.

“(5) Subsection (4) of this section does not apply to valuations made for the purposes of sections forty-one and forty-seven of this Act, the *Real Property Act 1862*, or the *Deceased Persons’ Estates Duties Act 1931*.”.

3 Section forty of the Principal Act is amended by adding at the end of subsection (2) the words “or section forty-seven”.

Values determined under this Act to be values for purposes of other Acts.

4 Section forty-six of the Principal Act is repealed and the following section is substituted therefor:—

“46—(1) Notwithstanding anything contained in any Act relating to the assessment, imposition, or levying of any tax or rate, every tax or rate required to be assessed with reference to, or imposed or levied upon, the unimproved value or the capital value or the annual value of any land shall be assessed, imposed, or levied, as the case may be, upon or with reference to the values appearing in the lists under section forty-three as last furnished by the Chief Valuer before the first day of the period in respect of which any such tax or rate is imposed or levied, except as provided in subsection (2).

Values under the Act to be used as basis of taxes and rates.

(2) Where a valuation is altered or a fresh valuation is made it shall take effect and the value determined thereby shall be used instead of the relevant value required by subsection (1) of this section, in accordance with the following provisions:—

- (a) Where a valuation is altered by the Chief Valuer on the allowance of an objection under section thirty or pursuant to an order of the Court under section thirty-eight, or of the Supreme Court under section thirty-nine A, that altered valuation shall have effect on and from the date on which the valuation objected to would have taken effect;
- (b) Where a supplementary valuation has been made as required by subsection (1) of section twenty-one it shall have effect—
 - (i) where the event on which the fresh valuation became necessary occurred before the commencement of the taxing or

- rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority, from the commencement of that period; and
- (ii) where the event on which the fresh valuation became necessary occurred during the taxing or rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority, from the commencement of the next following period;
- (c) Where a supplementary valuation has been made in accordance with paragraph (a), paragraph (b), or paragraph (c) of subsection (3) of section twenty-three it shall have effect—
- (i) on and from the date on which the land became subject to the relevant tax or rate, if that date is after the commencement of the taxing or rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority; and
 - (ii) if not, from the commencement of that taxing or rating period;
- (d) Where a supplementary valuation has been made in accordance with paragraph (d) (except as provided in paragraph (e) of this section), paragraph (f), or (except as provided in paragraph (f) of this subsection) paragraph (f) of subsection (3) of section twenty-three it shall have effect—
- (i) on and after the date of the valuation, if that date is after the commencement of the taxing or rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority; and
 - (ii) if not, from the commencement of that taxing or rating period;
- (e) Where a supplementary valuation has been made under paragraph (e) of subsection (3) of section twenty-three because of the erection of a building it shall have effect—
- (i) on and after the date of occupation of the building, if that date is after the commencement of the taxing or rating year in which the relevant supplementary valuation list is furnished to the taxing or rating authority;
 - (ii) on and after the date of the valuation if it is not after the date of occupation

of the building but is after the commencement of that taxing or rating period; and

(iii) from the commencement of that taxing or rating period if it is, or is after, the date of the valuation;

(f) Where a supplementary valuation has been made under paragraph (f) of subsection (3) of section twenty-three for the purpose of correcting a clerical error or error of fact it shall have effect—

(i) on and from the date on which the error occurred if that date is after the commencement of the taxing or rating period in which the relevant supplementary valuation list is furnished to the taxing or rating authority; and

(ii) if not, from the commencement of that taxing or rating period; and

(g) Where a fresh valuation has been made under subsection (5) of section twenty-three it shall have effect from the commencement of the taxing or rating period following that in which the relevant supplementary valuation list is furnished to the taxing or rating authority.

(3) Where a fresh valuation is made under subsection (1) of section twenty-one and the value of the land thereby valued has been since the last relevant valuation materially increased by reason of improvements, paragraph (d) or paragraph (e) of subsection (2) of this section shall apply to it and not paragraph (b).

(4) Notwithstanding anything in subsections (1), (2), and (3) of this section, a rating authority, in the case only of a new building of a prescribed class in respect of which no valuation under this Act is for the time being in force, may, pending the making of a valuation under this Act in respect thereof—

(a) make an interim assessment of the assessed annual value of the land on which the building is erected; and

(b) assess, impose, or levy, upon or with reference to the assessed annual value, as fixed by that interim assessment, any tax or rate that is payable to that authority upon the annual value of that land.

(5) Where an interim assessment is made under subsection (4) of this section the rating authority that made it shall give the owner of the land thereby assessed a notice in writing showing—

(a) the name and address of the owner;

(b) particulars sufficient to identify the land;

(c) the interim assessment; and

(d) the date from which it will use the interim assessment for rating or taxing purposes.

(6) Within one month after an interim assessment is made pursuant to subsection (4) of this section, the rating authority by which it is made shall notify the Chief Valuer of the making of the interim assessment and furnish him with such particulars of or relating to the interim assessment as the Chief Valuer may require, either generally or in a particular case.

(7) An interim assessment made pursuant to subsection (4) of this section ceases to have any force or effect at the expiration of the period of two years after the date on which it is made.

(8) An owner in respect of whose land an interim assessment has been made under subsection (4) of this section may object to the assessment as provided in Part V as if it were a valuation made by the Chief Valuer, and the provisions of Parts V, VI, and VIA apply to such objections as if the rating authority were mentioned therein instead of the Chief Valuer.

(9) Where an interim assessment has been made under subsection (4) of this section and the Chief Valuer has thereafter made a valuation under this Act of the land to which the interim assessment relates under section twenty-three, that valuation supersedes the interim assessment on and from the date on which it is made by the Chief Valuer, and the rating authority shall make such adjustment as may be necessary in the amount of any tax or rate paid or payable to the rating authority and calculated upon or with reference to the value fixed by the interim assessment.

(10) In subsection (4) of this section—

‘building of a prescribed class’ means—

- (a) a dwelling-house;
- (b) a building that is used, or designed for use as professional chambers or for the carrying on therein of any trade, business, or manufacture; and
- (c) a hotel, public house, or theatre;

‘dwelling-house’ includes a boarding-house and a lodging-house.”.

5 Section forty-eight of the Principal Act is repealed and the following sections are substituted therefor:—

“48—(1) Upon the application in writing of any person and on payment of the prescribed fee, the Chief Valuer shall furnish that person with a certified copy under seal, or an extract, of any entry in any valuation roll.

(2) The Chief Valuer shall, upon application in writing and payment of the prescribed fee, furnish a certified copy of a certificate of valuation furnished under subsection (4) of section forty-one or subsection (3) of section forty-seven to any person having an estate or interest in the land which, or an estate or interest in which, is the subject of the valuation.

"48A The Chief Valuer may supply to any department or instrumentality of the Commonwealth any information as to any valuation under this Act, in such manner and to such extent and on such terms as may be mutually agreed upon between the State and the Commonwealth."

Supply of
information
to the Com-
monwealth.
No. 5 of 1950,
s. 48 (2).

6 The sections of the Principal Act that are specified in the first column of the schedule are amended as set forth in the second column thereof.

Consequential
amendments.

THE SCHEDULE.

(Section 6.)

CONSEQUENTIAL AMENDMENTS.

FIRST COLUMN. Section amended.	SECOND COLUMN. How amended.
3	By omitting from subsections (2) and (3) the word "improved" and substituting therefor (in either case) the word "capital".
14	By omitting from subsection (1) the word "improved" (wherever occurring) and substituting therefor the word "capital".
15	By omitting the word "improved" (wherever occurring) and substituting therefor the word "capital".
16	By omitting the word "improved" and substituting therefor the word "capital".
17	By omitting the word "improved" and substituting therefor the word "capital".
25	By omitting from paragraph (d) of subsection (1) the word "improved" and substituting therefor the word "capital".
29	By omitting from paragraph (a) the word "improved" and substituting therefor the word "capital".
30	By omitting from sub-paragraph (i) of paragraph (b) of subsection (3) the word "improved" and substituting therefor the word "capital".
38	By omitting the word "improved" and substituting therefor the word "capital".
39A	By omitting therefrom the word "Principal" (wherever occurring).
40	By omitting from paragraph (b) of subsection (1) the word "improved" and substituting therefor the word "capital".
41	By omitting from paragraph (a) of subsection (4A) the word "improved" and substituting therefor the word "capital".