

T A S M A N I A .



1889.

ANNO QUINQUAGESIMO-TERTIO

VICTORIÆ REGINÆ,

No. 19. Amended 54 Vic No 27
56 . . . 733
62 . . . 133

AN ACT to amend "The Land Tax Act, 1888." [9 November, 1889.] A.D. 1889.

WHEREAS it is desirable to amend "The Land Tax Act, 1888," in manner hereafter appearing: PREAMBLE. 52 Vict. No. 31.

Be it therefore 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 for all purposes as "The Land Tax Amendment Act, 1889." Short title.

2 Notwithstanding anything to the contrary contained in any previous Act, it shall be lawful for the Commissioner from time to time to re-assess or cause to be re-assessed the capital value of any property included in any Assessment Book in force under "The Assessment Act, 1887," and which he deems to have been inadequately or excessively or otherwise incorrectly assessed. Commissioner may re-assess property. 51 Vict. No. 20.

3 Upon making any such re-assessment of the capital value of any such property as aforesaid, the Commissioner shall give notice in writing of such re-assessment to the owner of such property, or to such other person as may be liable for the time being to pay the Land Tax in respect of such property. Notice of such re-assessment to be given to owner.

4 Every owner or other person liable for the time being to pay the Land Tax in respect of any property the capital value of which shall be re-assessed by the Commissioner under the provisions of this Act may, within Thirty days after receiving notice of such re-assessment, appeal against such re-assessment in the manner hereinafter provided. Owners may appeal against such re-assessment.

Rep 62 Vic No 33

Rep 56 Vic No 7

New Section

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Appeals heard before a Judge.
52 Vict. No. 53.

5 Sittings of the Supreme Court for hearing and determining appeals under this Act shall be held before a Judge of the said Court at such times and places as the Governor in Council may appoint; and all the provisions of "The Assessment Appeals Act, 1889," shall apply to the making, hearing, and determining appeals under this Act.

Property may be re-assessed notwithstanding previous appeal.

6 The power hereinbefore conferred upon the Commissioner to re-assess the capital value of any property included in any such Assessment Book as aforesaid shall be exercisable in respect of any such property notwithstanding that any appeal against any previous assessment of the capital value thereof has been heard and determined under the provisions of "The Assessment Appeals Act, 1889."

Commissioner to alter Assessment Book.

7 If no notice of appeal against any such re-assessment as aforesaid is given in accordance with "The Assessment Appeals Act, 1889," or in any case in which such notice of appeal has been given and afterwards withdrawn or allowed to lapse without being heard in accordance with the provisions of the last-mentioned Act, the Commissioner shall cause the entry previously made in the Assessment Book of the capital value of the property so re-assessed by him to be altered in accordance with such re-assessment, and shall initial such alteration in the Assessment Book; and thereupon the owner of such land shall be liable to taxation in respect thereof upon the basis of such re-assessment of the capital value of such land.

Persons may apply to Commissioner to re-assess capital value of property.

8 Every owner or other person liable for the time being to pay the Land Tax in respect of any property may, from the First day of *January* to the Thirty-first day of *March*, inclusive, in the years 1890 and 1891, apply to the Commissioner to re-assess the capital value of such property; and if the Commissioner fails or refuses to re-assess the capital value of such property within two calendar months after the receipt of the application so to do, the person making such application may appeal to the Supreme Court against the assessment previously made of the capital value of such property as if the Commissioner had re-assessed the capital value of such property at the same amount under this Act.

Forms may be prescribed.

9 The Governor in Council may from time to time prescribe the form in which application may be made to the Commissioner to re-assess the capital value of any property under the provisions of this Act.

How capital value ascertained where land inalienable.

10 In every case in which any land has been granted subject to a condition which renders it inalienable by the person or persons who may from time to time hold such land in accordance with such condition, the capital value of such land shall be assessed for taxation under "The Land Tax Act, 1888," at a sum equal to Eighteen times the rent for which such land would be let from year to year, subject to the conditions on which the same was granted, if it were available for letting in such manner: Provided, that nothing contained in this Act or in "The Land Tax Act, 1888," shall prevent any person who claims to be exempt from payment of the Land Tax in respect of any property from appealing to the Supreme Court under the provisions of "The Assessment Appeals Act, 1889," against being assessed for taxation in respect of such property under "The Land Tax Act, 1888."

Repealed
62 Vic No 33

Land Tax Amendment.

11 In every case in which a rent-charge is payable in respect of any land and the owner or other person liable to pay the same has paid the Tax or Taxes payable in respect of such land, such owner or other person as aforesaid shall be entitled to recover from the person entitled to receive such rent-charge a sum which shall bear the same proportion to the whole amount of such Tax or Taxes as such rent-charge bears to the annual rent which a tenant might be reasonably expected to pay for such land as if such sum were money paid to the use of the person to whom such rent-charge is payable, or such sum may be deducted from or set off against the amount of such rent-charge then due or thereafter to become due.

A.D. 1889.

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Deduction from
rent-charge on
account of Tax
paid.

12 This Act and "The Land Tax Act, 1888," shall be read and construed together as one Act.

Acts to be read
together.

