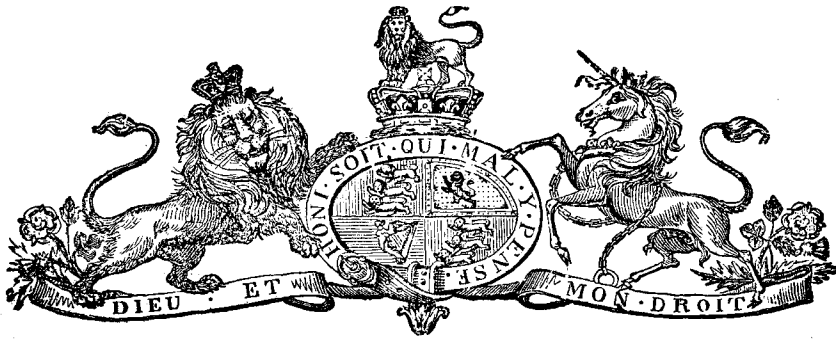


TASMANIA.



1881.

ANNO QUADRAGESIMO-QUINTO

VICTORIÆ REGINÆ,

No. 11.



AN ACT to amend "The Real and Personal Estates Duties Act, 1880." A.D. 1881.

[8 November, 1881.]

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 :—

1 In this Act, unless the context otherwise requires— Interpretation.
"The said Act" means "The Real and Personal Estates Duties Act, 1880." 43 Vict. No. 12.

2 The Duties imposed by the said Act under Schedule A. shall, in the year 1882, become due and payable on the first day of *October*, and on the like day in every succeeding year. Duties under Schedule A. payable on 1st *October* yearly.

3 The Commissioners shall on or before the First day of *May* in the year 1882 and in every succeeding year, make, for the purposes of the said Act, such Assessment Rolls as are therein described, and shall cause the same to be respectively published in the *Gazette* and in the respective Districts for which such Rolls are made (so soon as they conveniently can after they have been made), with a notice, specifying the time and place of holding the Court of Appeal mentioned in the said Act, and to the effect that any person who considers himself aggrieved by such Assessment may appeal against the same to such Court, or may obtain redress without the necessity of appeal by satisfying the Commissioners, on or before the Twelfth day Commissioners to make Assessment Rolls.

Real and Personal Estates Duties.

A.D. 1881.

before the holding of such Court, that he has well-founded ground of complaint; and immediately upon such publication such Assessment Rolls shall be in force, and shall continue and be in force except so far as the same may at any time be altered as hereinafter provided.

It shall be lawful for the Commissioners, by notice, to fix, and, as occasion may require, to alter the time and place of holding the said Court of Appeal, and every such notice shall be published in the *Gazette* and in the District not less than Twenty-one days before the holding of such Court.

Places of holding
Courts of Appeal.

4 So much of the Twenty-third Section of the said Act as requires the Courts of Appeal therein mentioned to be held in each District is hereby repealed.

Members present
may adjourn
Court.

5 If all the Members of the Court of Appeal are not present at the time and place appointed for holding the same, the Members or Member of such Court present at the time and place aforesaid may adjourn the holding of such Court for any period not exceeding Seven days, and it shall not be necessary to give any public notice of the adjournment of any such Court.

Provides for
amending Assess-
ment Roll in cases
of omission, &c.

6 If it at any time appears to a Commissioner that the name of any person who ought to be included in any Assessment Roll has been omitted therefrom, or that the name of any person has been inserted therein as the owner or occupier of any land in respect of which the name of some other person ought to have been inserted, or that any other alteration, amendment, or addition is necessary in or to such Assessment Roll, such Commissioner shall cause to be added to or inserted therein the name of any person so omitted, together with the value at which the land ought to be assessed, and also cause to be inserted and substituted the name of any person who is the actual owner or occupier of any land instead of and for the name of the person incorrectly inserted in such Assessment Roll.

Amendments of
Assessment Roll
to be valid.
Appeal against
amendments.

7 Every such insertion, addition, alteration, or amendment to or in any Assessment Roll as is hereinbefore mentioned shall be valid and effectual to all intents and purposes; Provided, that no such insertion, addition, alteration, or amendment shall be made as aforesaid until notice of the intention so to do is given to all persons thereby affected, and opportunity afforded to such persons to appeal to the then next Court of General Sessions of the Peace holden within the District not less than Fourteen days after such notice, against such insertion, addition, alteration, or amendment being made; and every such person shall be entitled to appeal to such General Sessions in the same manner as persons are entitled to appeal to the Court of Appeal mentioned in the said Act: Provided also, that no such notice shall be required in the case of any person who has left the Colony, or who cannot, upon reasonable search being made, be found.

Assessment Rolls
evidence.

8 The Assessment Rolls made by the Commissioners under the said Act, and all entries made therein in manner directed by the said Act and this Act, by the production thereof alone, and without any evidence that the requirements of the said Act and this Act have been complied with, shall be received as *prima facie* evidence of the facts therein mentioned.

Real and Personal Estates Duties.

9 Subject to the provisions next hereinafter contained, Crown land, the subject of a contract to purchase the same, shall be assessed and charged in respect of the annual value thereof.

A.D. 1881.

Land, subject of contract of purchase, to be assessed.

10 Every purchaser of Crown land on credit shall, if one half of the purchase money of such land has been paid or is due, be deemed the owner of such land for the purposes of this Act, and shall be liable to the payment of the Duty under Schedule A., and shall pay the same without any deduction whatsoever.

Purchaser of Crown Land on credit liable to Duty.

Every assignee or transferee of the interest of any such purchaser shall be deemed the owner of the land the subject of such purchase, and shall be liable accordingly.

11 Where the Duty under Schedule A. is payable by the occupier of any land, such occupier shall be deemed to be the person appearing by the Assessment Roll whereby such land is assessed, to be the occupier of such land.

Duty under Schedule A. to be paid by person appearing on Roll as occupier.

12 The terms "Proprietor" and "Owner" used in the Second Section of the said Act shall, besides the meaning assigned thereto in the said Section, include any person in the possession of any land under any lease, rent-charge, or other instrument creating any charge upon any land for any term not less than Ten years.

"Proprietor" and "Owner" further defined.

13 Where any person, not being the owner of any land or the attorney or agent of such owner, shall receive the rents and profits thereof, or shall be in possession of any land under any lease for any term exceeding Ten years without payment of any rent, or on payment of any rent less than the assessed annual value thereof or any periodical payment, he shall be deemed to be the owner of such land for the purposes of this Act.

Person in receipt of rents, &c. to be deemed owner.

14 When any person mentioned in the last preceding Section shall be liable to the payment of any rent or other periodical payment in respect of such land, and shall have paid the Duty under Schedule A. in respect of such land, or such Duty shall have been deducted from any rent payable to him in respect of such land, he shall be entitled to recover from the person entitled to receive such rent or other periodical payment, a sum equal to Ninepence for every Pound payable by such person as such rent or other payment from the person entitled to receive the same, as if such sum were money paid to the use of such person entitled, or such sum may be deducted from or set off against the rent or other payment then due or thereafter to become due.

Such person may deduct from rent payable by him a sum equal to Duty on rental.

15 In every case where any land liable to Duty under Schedule A. is subject to a mortgage, and the mortgagor or the person liable to make any annual payment or any payment by way of interest in respect of such mortgage shall have paid such Duty, such mortgagor or person shall be entitled to recover from the mortgagee of such land a sum equal to Ninepence for every pound payable by such mortgagor or person for such interest to such mortgagee not exceeding the Duty paid by such mortgagor or person in respect of such land, as if such sum were money paid to the use of such mortgagee, or such sum may be deducted from or set off against the interest then due or thereafter to become due.

Where land under mortgage, proportionate part of duty to be deducted by mortgagor.

Real and Personal Estates Duties.

A.D. 1881.

Duty under
Schedule A. may
be recovered
summarily.

16 If any person liable fails to pay the amount of Duty under Schedule A. in respect of any land for the space of Fourteen days after demand thereof in writing by a Collector, any Justice, on the application of the Collector, shall summon such person to appear before him, at a time to be mentioned in the summons, to show cause why the amount of Duty due from such person should not be paid; and in case no sufficient cause for the non-payment of such amount of Duty is shown, the same shall be levied by distress, and such Justice shall issue his warrant accordingly; or the Collector may recover such amount of Duty in any other mode authorised by the said Act.

Several properties
may be included
in one demand.

17 Where any person shall be the occupier of more properties than one, and shall be liable to the payment in the first instance to the Duty under Schedule A. in respect of such properties, or such person shall be such occupier and also the owner, or the owner only, of more properties than one, and shall be liable as aforesaid, it shall be lawful for the Commissioner whose duty it shall be to demand the payment of the said Duty from such person to set forth in the demand in writing, mentioned in the Fifty-third Section of the said Act, the total amount of Duty payable by such person in respect of all the properties occupied or occupied and owned, or owned only by such person, naming in such demand the several properties in respect of which the total amount of Duty is demanded, and such demand shall be valid and sufficient for all purposes under the said Act.

Name of
Commissioner
may be printed
on notice.

18 Every notice, demand or other like document given by or on behalf of the Commissioners shall be sufficiently authenticated if the name of the Commissioner or officer by whom the same is given shall be printed thereon.

Repeal.

19 The Eleventh, Twenty-seventh, Thirty-fourth, and Thirty-sixth Sections of the said Act shall be hereby repealed; but this repeal shall not affect anything duly done thereunder.

Acts to be read
together.

20 The said Act and every Act amending the same, and this Act, shall be read and construed together as one Act.

Short title.

21 This Act may be cited as "The Real and Personal Estates Duties Amendment Act, 1881."