

T A S M A N I A.

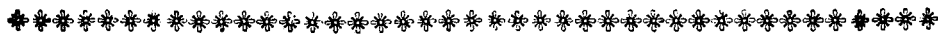


1882.

ANNO QUADRAGESIMO-SEXTO

VICTORIÆ REGINÆ,

No. 11.



AN ACT to further amend "The Real and Personal Estates Duties Act, 1880." A.D. 1882.

[9 October, 1882.]

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 determines— Interpretation.
  - "The said Act" means "The Real and Personal Estates Duties Act, 1880": 43 Vict. No. 12.
  - "Assessment Roll" includes a Valuation Roll in force in any District not being a Municipality.

2 The Duty charged on all lands in *Tasmania* under Schedule (A.) of the said Act shall, in the year 1883, and in every subsequent year, be the sum of Sixpence for every Twenty Shillings of the assessed annual value thereof, and a proportionate sum for any part of such Twenty Shillings. Duty under Schedule (A.) to be 6d. in the £ in 1883 and afterwards.

3 The Duty payable under Schedule (A.) for and in respect of the year 1882 shall be demanded, collected, and paid— Duty to be payable on local Assessment and Valuation Rolls.

In respect of all lands in the City of *Hobart*, the Town of *Launceston*, and each Rural Municipality according to the assessed annual value thereof as shown by the Assessment Rolls made by the Municipal Councils of the said City and Town, and each Rural Municipality respectively, in force therein on the First day of *August* in the year 1882 :

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In respect of all lands in each Municipal District, not being a Rural Municipality, according to the assessed annual value thereof as shown by the several Valuation Rolls made under "The Property Valuation Act" in force in each such District on the First day of *August* in the year 1882.

The Duty payable under Schedule (A.) for and in respect of the year 1883, and for and in respect of every subsequent year, shall be demanded, collected, and paid—

In respect of all lands in the said City and Town, and each Rural Municipality respectively, according to the assessed annual value thereof as shown by the Assessment Rolls in force for the year 1883 and for every subsequent year by the Municipal Councils of the said City and Town, and each Rural Municipality respectively:

In respect of all lands in each Municipal District, not being a Rural Municipality, according to the assessed annual value thereof as shown by the several Valuation Rolls made or revised under *The Property Valuation Act* in force for the year 1883 and for every subsequent year.

Certified copies of Assessment Rolls to be transmitted to a Commissioner.

**4** The Town Clerks of *Hobart* and *Launceston* shall, respectively, and the Council Clerk of each Rural Municipality shall, severally, forthwith after the commencement of this Act, transmit to a Commissioner appointed by the Governor to receive the same, two copies of the Assessment Rolls in force for the said City, Town, and each Rural Municipality, respectively, on the First day of *August*, 1882, certified by the said Clerks respectively to be true copies of the said Rolls in force on the said day

The said Town Clerks and Council Clerks shall, forthwith after the making of the Assessment Rolls hereinbefore mentioned for the year 1883 and in every subsequent year, transmit to the said Commissioner two copies of the said Assessment Rolls duly certified by the said Town Clerks and Council Clerks respectively to be true copies of the Assessment Rolls respectively of which they purport to be copies.

If copy Roll not transmitted, Clerk liable to penalty.

**5** If any of the said Clerks shall fail or neglect for a period of Fourteen days to transmit as aforesaid a certified copy of the Roll which he is hereby required to transmit after the commencement of this Act or in any subsequent year, he shall be liable to a penalty not exceeding Ten Pounds.

Commissioner to supply Collectors with Rolls in which the Duty payable in respect of lands is entered.

**6** The said Commissioner shall, in the year 1882 and in every subsequent year, cause the amount of the said Duty payable in respect of any land to be entered in the blank column in a copy of the Assessment Roll comprising the land, opposite the statement of the annual value of the land, and shall sign the copies of the Rolls containing such entries as aforesaid, and shall furnish every Collector with a copy, signed and containing such entries as aforesaid, of the Roll relating to the District for which he is Collector; and such signed copy of the Roll shall be a sufficient warrant to the Collector for the collection of the several amounts of Duty therein mentioned in respect of the lands opposite to the statement of the annual value of which such amounts of Duty are respectively entered.

Commissioner may appeal against Assessment.

**7** If at any time a Commissioner deems any land described in any Assessment Roll to be under-valued, or if he is of opinion that any land which ought to be inserted therein has been omitted therefrom, he may

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at any time appeal against any such under-valuation or omission in the same manner in all respects as if such Commissioner were a person affected by any such Assessment Roll to and for all intents and purposes whatsoever, anything contained in any Act to the contrary notwithstanding.

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**8** If in any year the Governor in Council shall be of opinion that the Assessment of any Municipality is, as compared with the assessment of other Districts, unequal, unfair, or incorrect, it shall be lawful for the Governor in Council, by notice in the *Gazette*, to authorise the making of a new Assessment of such Municipality under the said Act by Commissioners appointed thereunder; and thereupon such Commissioners shall, within One month after the publication of any such notice, proceed to make a new Assessment of such Municipality in the same manner in all respects as if such Assessment were the annual Assessment which such Commissioners are by the said Act required to make; and all the provisions of the said Act relating to such annual Assessment shall apply to the Assessment required by the Governor in Council to be made as hereinbefore provided; and every Assessment Roll made by the said Commissioners as aforesaid shall be deemed to be an Assessment Roll made under the said Act to and for all intents and purposes whatsoever; and the Duty under Schedule (A.) shall be paid in respect of all lands comprised therein in and for the year in which such Assessment Roll shall be made.

Governor in Council may cause new Assessment to be made in respect of any Municipality.

The term "Municipality" used in this Section includes the City of *Hobart*, the Town of *Launceston*, and each Rural Municipality.

**9** Upon the report of a Commissioner that the aggregate assessed value of all the lands comprised in any Assessment Roll has been improperly reduced by any local authority so that the whole of the valuations comprised in such Roll are below the standard of Assessment fixed by Law, and that it is expedient to increase by a general percentage addition the said valuations, it shall be lawful for the Governor in Council to cause enquiry to be made into the correctness of such report, and, upon being satisfied of such correctness, by notice in the *Gazette* to direct that for the purposes of the said Act the assessed value of all lands comprised in such Assessment Roll shall be increased so as to bring up such valuations to the amount from which they have been improperly reduced, and such Commissioner shall increase the same accordingly; and the Duty under Schedule (A.) shall be payable upon the increased value of such lands as shown by such amended Roll.

Governor in Council may increase assessed value of lands.

**10** Save as hereinbefore provided, the Commissioners appointed under the said Act shall not make Assessment Rolls under and for the purposes of the said Act.

Save as aforesaid, Commissioners not to make Assessment Rolls.

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

Acts to be read together.

**12** This Act may be cited as "The Real and Personal Estates Duties Amendment Act, 1882."

Short title.

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