

## New Zealand.



### ANALYSIS.

**Title.**

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### 1933, No. 35.

**Title.**

AN ACT to amend the Valuation of Land Act, 1925.

*[22nd December, 1933.]*

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

**Short Title.**

1. This Act may be cited as the Valuation of Land Amendment Act, 1933, and shall be read together with and deemed part of the Valuation of Land Act, 1925 (hereinafter referred to as the principal Act).

See Reprint of Statutes, Vol. VII, p. 1030

Amendment of definition of term "improvements".

2. The definition of the term "improvements" in section two of the principal Act is hereby amended as follows:—

- (a) By inserting, before the words "does not include work done", the following words: "except in the case of land owned or occupied by the Crown or by a statutory public body"; and

(b) By adding the following proviso :—

“ Provided also that the reclamation of land from the sea shall not in any case be deemed to be improvements either of the land reclaimed or of any other land.”

3. (1) Any person may, by notice in the prescribed form and on payment of the prescribed fee, require the Valuer-General to make a new valuation of any land of which such person is the owner; and in such case the roll shall, where necessary, be amended pursuant to the result of such new valuation.

New valuation  
at request of  
owner.

(2) The person giving such notice as aforesaid, or the Valuer-General, or any local authority affected shall, within such time after the making of a new valuation under this section as the Valuer-General notifies, have the right to object to such new valuation.

(3) For the purposes of paragraph (b) of section thirty-nine of the principal Act any new valuation made under this section or made by the Assessment Court on objection from a valuation made under this section shall be deemed to be entered in and to appear on the district valuation roll on the thirty-first day of March in the year following the year in which notice is duly given by the owner requiring the Valuer-General to make a new valuation, whether the new valuation has actually been made and entered on the roll on or before that date or is not made until after that date. In this subsection the term “ year ” means a calendar year.

(4) This section is in substitution for section fifty of the principal Act, and that section is hereby accordingly repealed.

Repeal.

4. (1) If the owner of any land (other than the owner of a leasehold interest therein) is not satisfied with the value of such land as fixed by the Assessment Court, he may within fourteen days after the hearing by the Assessment Court give notice to the Valuer-General—

Owner may  
require Valuer-  
General to  
reduce  
valuation of  
land or to  
arrange for its  
disposal at  
the owner's  
valuation.

(a) That he requires the capital value to be reduced to an amount to be specified in the notice in that behalf (being the sum which in the opinion of the owner is the fair capital value, but being not less in any case than the aggregate amount owing in respect of all mortgages and other charges, if any, to which the land is subject); or

(b) If the Valuer-General declines to make such reduction, then that the land shall be acquired by His Majesty or sold in accordance with this section, at the sum specified in the notice.

(2) Every notice given under the last preceding subsection shall state the amount owing in respect of any mortgages or other charges then affecting the land, together with such other particulars in relation to the land or such charges as may be prescribed.

(3) On receipt of a notice under subsection one of this section the Valuer-General may reduce the capital value to the sum specified in the notice by the owner, or to any other sum that may be agreed on by the Valuer-General and the owner.

(4) If the capital value is not reduced in accordance with the last preceding subsection, the Valuer-General may cause the land to be advertised for sale at the amount fixed by the owner as the capital value thereof, and the owner shall be obliged to sell the land at that price to any person nominated in that behalf by the Valuer-General.

(5) Where land subject to a mortgage or charge is sold under the foregoing provisions of this section, no liability in respect of any such mortgage or charge shall attach to the Crown, or to the Valuer-General, or to any person on behalf of the Crown.

(6) If the owner refuses or fails to execute any conveyance or transfer or other instrument of assurance for the purpose of giving effect to a sale in accordance with the provisions of this section, the same may be executed by the Valuer-General as if he were the duly authorized agent of the owner.

(7) If the land is not sold in accordance with the foregoing provisions of this section (whether or not it has been offered for sale) it may be acquired by the Governor-General for any of the purposes of His Majesty's Government in New Zealand for the amount specified by the owner. In such case the Governor-General may by Order in Council declare the land to be vested in His Majesty and thereupon the provisions of paragraphs (d) to (h) of section forty-four of the principal Act shall with any necessary modifications apply thereto.

(8) If any land to which a notice under subsection one of this section relates is not acquired by His Majesty or

is not sold in accordance with the foregoing provisions of this section, the Valuer-General shall reduce the capital value thereof to the amount specified in the notice, or to any other sum agreed to by the Valuer-General and the owner, and shall alter the roll accordingly.

(9) This section is in substitution for section forty-five of the principal Act and that section is hereby repealed accordingly. Repeal.

5. (1) Notwithstanding anything to the contrary in paragraph (b) of section thirty-nine of the principal Act, any Borough Council, County Council, Town Board, or Road Board may in any year, but subject to the provisions of this section, resolve that the rates leviable by it on its own account for that year shall be levied on a proportionate part, being not less than seventy-five per centum thereof, of the values appearing in the valuation roll as corrected from the district valuation roll up to the thirty-first day of March next preceding the date of the levy, and the rates for that year shall be levied in accordance with such resolution. Local authority may levy rates for any year on a proportionate part of the values on valuation roll.

(2) If any Borough Council, Town Board, or Road Board, which passes a resolution under the last preceding subsection, levies rates on its own account on any land in respect of which a special rateable value is in force under the Urban Farm Land Rating Act, 1932, such resolution, whether so expressed therein or not, shall apply to such special rateable values in the same manner in all respects as it applies to the valuations appearing in the valuation roll.

(3) Notwithstanding anything in the foregoing provisions of this section, if the valuation of any property has been reduced by the Valuer-General pursuant to section forty-five or section fifty of the principal Act, or the corresponding provisions of this Act, or by the Assessment Court on objection from a valuation made by the Valuer-General under section fifty of the principal Act, or the corresponding provisions of this Act, the following provisions shall apply:—

(a) Except as provided in the next succeeding paragraph, all rates levied pursuant to a resolution passed in accordance with subsection one of this section shall be levied either on the amount of the new valuation or on the prescribed proportionate part of the valuation existing

immediately before such new valuation was made (hereinafter referred to as the original valuation), whichever is the less :

- (b) If after the making of the original valuation, and whether before or after the making of the new valuation, the capital value of any property has been increased by the making of any improvements thereon, or has been reduced by the removal or destruction of any improvements, all rates levied as aforesaid shall be levied either on the amount of the new valuation or on the prescribed proportionate part of the aggregate of the original valuation, increased by the value of the improvements so made, or on the prescribed proportionate part of the original valuation reduced by the value of the improvements so removed or destroyed, as the case may be, whichever is the less.

(4) Nothing in this section shall be construed as an authority to make any alteration in the values for the time being appearing in the valuation roll of any district.

6. Section fifty-nine of the principal Act is hereby repealed.