

New Zealand.



ANALYSIS.

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| <p>Title.</p> <ol style="list-style-type: none"> 1. Short Title. 2. Valuer-General to give notice of new valuations under section 29 of principal Act. 3. Appeal from such valuations to Magistrate's Court. 4. Appellant to give notice of appeal to Valuer-General. | <ol style="list-style-type: none"> 5. Powers of Court as to conduct of appeals. 6. Appeals to be heard by Magistrate only. 7. Powers of Magistrate in respect of valuation appealed against. 8. Effect of valuation as confirmed or amended by Magistrate. 9. Fees. 10. Regulations. |
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1908, No. 246.

AN ACT to amend the Valuation of Land Act, 1908.

[10th October, 1908.]

Title.

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

1. This Act may be cited as the Valuation of Land Amendment Act, 1908, and shall be read together with and deemed part of the Valuation of Land Act, 1908 (hereinafter referred to as the principal Act).

Short Title.

2. Whenever a new valuation of any land is made by the Valuer-General under section twenty-nine of the principal Act, notice of the amount of that valuation shall be given by him to the personal representatives of the deceased owner of the land, or to any other person liable in pursuance of that valuation to pay any duty under the Stamp Duties Act, 1908, or the Death Duties Act, 1908.

Valuer-General to give notice of new valuations under section 29 of principal Act.

3. Any person to whom notice is so given may, within one month thereafter, appeal against that valuation to any Magistrate's Court within the district in which the land or any part thereof is situated.

Appeal from such valuations to Magistrate's Court.

4. Notice of the appeal shall, not less than ten clear days before the hearing thereof, be given by the appellant to the Valuer-General, who shall be the respondent in the appeal.

Appellant to give notice of appeal to Valuer-General.

5. The powers of the Court in respect of the hearing and determination of any such appeal, and in respect of the summoning of witnesses and examining them on oath and compelling the production of documents, shall, with all necessary modifications, be the

Powers of Court as to conduct of appeals.

same as if the appeal were an action between the appellant and respondent in the Magistrate's Court.

Appeals to be heard by Magistrate only.

6. Every such appeal shall be heard and determined by a Magistrate only, and his decision shall be final and conclusive.

Powers of Magistrate in respect of valuation appealed against.

7. (1.) On the hearing of the appeal the Magistrate may diminish, increase, or confirm the valuation appealed against, and may make such order as to the costs of the appeal as he thinks fit.

(2.) Every order so made for the payment of costs shall be deemed to constitute a judgment of the Magistrate's Court, and shall be enforceable accordingly.

Effect of valuation as confirmed or amended by Magistrate.

8. For the purposes of the Stamp Duties Act, 1908, and the Death Duties Act, 1908, the valuation as so diminished, increased, or confirmed by the Magistrate shall be deemed to be and shall have the effect of a valuation made by the Valuer-General under section twenty-nine of the principal Act.

Fees.

9. In every appeal under this Act such Court fees shall be payable as are prescribed by regulations made in that behalf.

Regulations.

10. The Governor may from time to time by Order in Council make regulations, consistent with this Act, prescribing—

- (a.) The procedure in appeals under this Act:
- (b.) The mode in which notices of new valuations and notices of appeal against such valuations shall be given under this Act:
- (c.) The fees payable to the Magistrate's Court in appeals under this Act.