

*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

ALLAN PICKERING,  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 26 November, 1957.*

## New South Wales



ANNO SEXTO

## ELIZABETHÆ II REGINÆ

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Act No. , 1957.

An Act to make further provision relating to the valuation of land for purposes of land tax; for this purpose to amend the Land Tax Management Act, 1956; and for purposes connected therewith.

**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the "Land Tax Management (Amendment) Act, 1957".

82377 85—

Short title, citation and commencement.

(2)

*Land Tax Management (Amendment).*

(2) The Land Tax Management Act, 1956, as amended by this Act, may be cited as the Land Tax Management Act, 1956-1957.

(3) This Act shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

2. The Land Tax Management Act, 1956, is amended— Amendment of Act No. 26, 1956.

10 (a) by omitting subparagraph (ii) of paragraph (d) of subsection one of section fifty-four and by inserting in lieu thereof the following subparagraph:— Sec. 54. (Unimproved value.)

(ii) of the inclusion of the land in one valuation with other land,

15 (b) by inserting at the end of the same subsection the following proviso and new paragraph:—

20 Provided that where a valuation of land to which paragraph (d) of this subsection applies has been made by the appropriate valuing authority as aforesaid before the first day of that year and the unimproved value of such land included in such valuation does not appear in the valuation list, supplementary list, valuation book or valuation roll to which paragraph (a), (b) or (c) of this subsection applies, the   
 25 unimproved value of such land, in relation to a year for which land tax is being levied, means the unimproved value as included in such valuation.

30 Where a valuation of land is made pursuant to paragraph (d) of this subsection, such valuation shall, notwithstanding the provisions of subsection four of this section—

(i) be a valuation for the purposes of this Act only;

(ii)

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*Land Tax Management (Amendment).*

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- (ii) be a valuation of the unimproved value only;
- 5 (iii) not be entered on the valuation roll of the Valuer-General or the valuation book of a council;
- 10 (iv) be the unimproved value of the land for the purposes of this Act until there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection.

Land Use Management (Amendment)

(ii) be a valuation of the unimproved value only

(iii) be based on the valuation roll of the Valuer-General or the valuation roll of a council

(iv) be the unimproved value of the land for the purpose of this Act until there is a valuation roll of the land in accordance with paragraph (a), (b) or (c) of this section

With effect from 1st January 1958

[58]

No. , 1957.

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## A BILL

To make further provision relating to the valuation of land for purposes of land tax; for this purpose to amend the Land Tax Management Act, 1956; and for purposes connected therewith.

[MR. CAHILL;—14 *November*, 1957.]

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**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of  
5 the same, as follows:—

**1.** (1) This Act may be cited as the "Land Tax Management (Amendment) Act, 1957".

82377 85—

Short title,  
citation  
and  
commence-  
ment.  
(2)

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*Land Tax Management (Amendment).*

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(2) The Land Tax Management Act, 1956, as amended by this Act, may be cited as the Land Tax Management Act, 1956-1957.

(3) This Act shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

2. The Land Tax Management Act, 1956, is amended— Amendment of Act No. 26, 1956.

(a) by omitting subparagraph (ii) of paragraph (d) of subsection one of section fifty-four and by inserting in lieu thereof the following subparagraph:— Sec. 54. (Unimproved value.)

(ii) of the inclusion of the land in one valuation with other land,

(b) by inserting at the end of the same subsection the following proviso and new paragraph:—

Provided that where a valuation of land to which paragraph (d) of this subsection applies has been made by the appropriate valuing authority as aforesaid before the first day of that year and the unimproved value of such land included in such valuation does not appear in the valuation list, supplementary list, valuation book or valuation roll to which paragraph (a), (b) or (c) of this subsection applies, the unimproved value of such land, in relation to a year for which land tax is being levied, means the unimproved value as included in such valuation.

Where a valuation of land is made pursuant to paragraph (d) of this subsection, such valuation shall, notwithstanding the provisions of subsection four of this section—

(i) be a valuation for the purposes of this Act only;

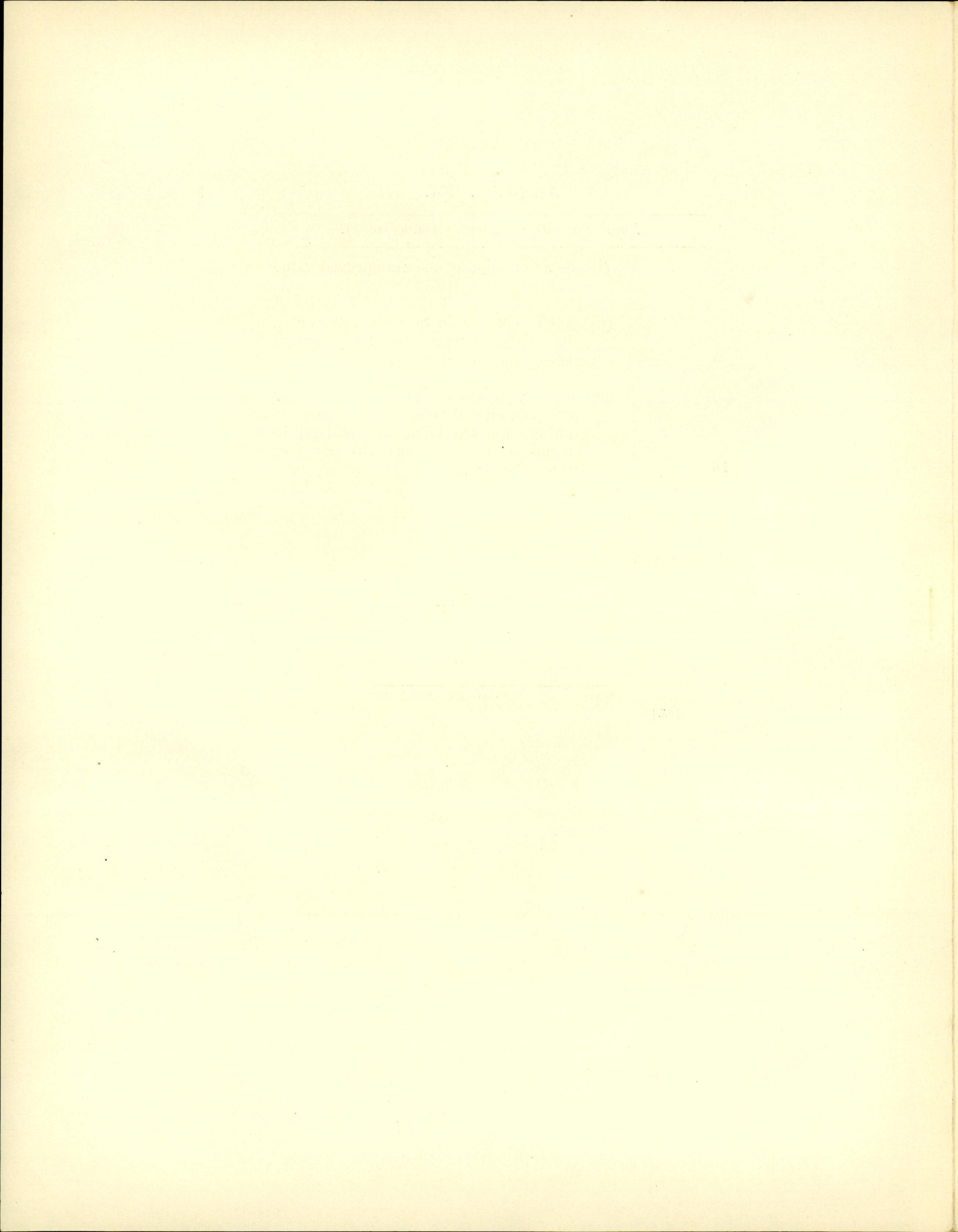
(ii)

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*Land Tax Management (Amendment).*

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- (ii) be a valuation of the unimproved value only;
- 5 (iii) not be entered on the valuation roll of the Valuer-General or the valuation book of a council;
- 10 (iv) be the unimproved value of the land for the purposes of this Act until there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection.





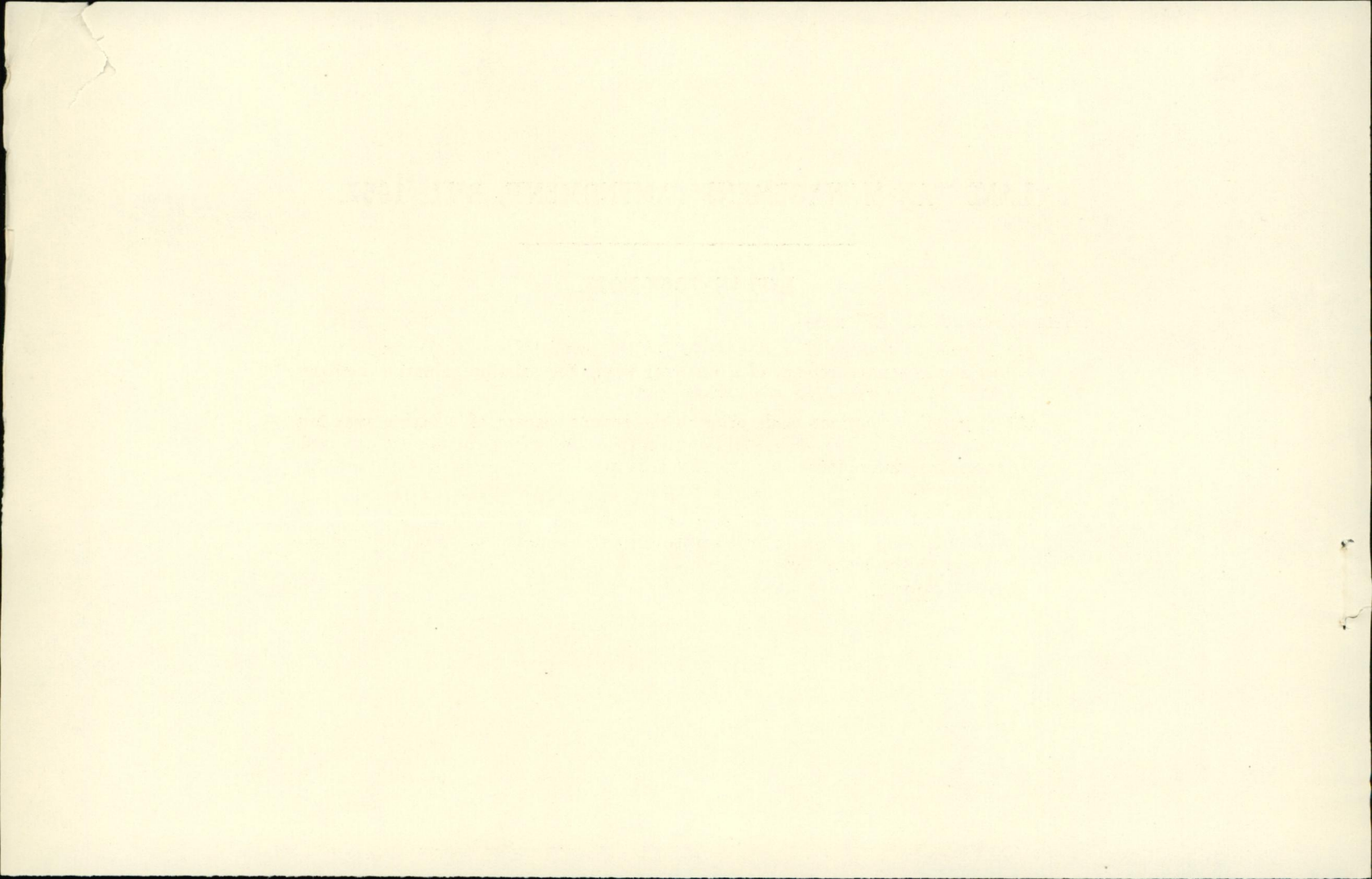
## LAND TAX MANAGEMENT (AMENDMENT) BILL, 1957.

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### EXPLANATORY NOTE.

THE objects of this Bill are—

- (1) to widen the scope of section 54 (1) (d) to permit of a valuation being made as at the commencement of a tax year where the existing valuation includes land in one valuation with other land;
- (2) to permit valuations made prior to the commencement of a taxing year but not entered before such commencement on the valuation list, roll or book used for determining the unimproved value being accepted for land tax purposes;
- (3) to provide that valuations made as at 31st October in terms of section 54 (1) (d) shall also apply for purposes of the Valuation of Land Act and the Local Government Act.



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No. , 1957.

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# A BILL

To make further provision relating to the valuation of land for purposes of land tax; for this purpose to amend the Land Tax Management Act, 1956; and for purposes connected therewith.

[Mr. CAHILL;—4 April, 1957.]

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**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of  
5 the same, as follows:—

1. (1) This Act may be cited as the "Land Tax Management (Amendment) Act, 1957".

82377 225—

(2) Short title, citation and commencement.

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*Land Tax Management (Amendment).*

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(2) The Land Tax Management Act, 1956, as amended by this Act, may be cited as the Land Tax Management Act, 1956-1957.

(3) This Act shall be deemed to have commenced  
5 upon the thirty-first day of October, one thousand nine hundred and fifty-six.

2. The Land Tax Management Act, 1956, is amended  
by omitting from paragraph (d) of subsection one of  
section fifty-four all words after subparagraph (i) and by  
10 inserting in lieu thereof the following subparagraph and  
words:—

Amendment  
of Act No.  
26, 1956.  
Sec. 54.  
(Unim-  
proved  
value.)

(ii) of the inclusion of the land in one valuation with other land,

15 the unimproved value of such land, as at midnight on the day immediately preceding the first day of that year, included in a valuation made by the appropriate valuing authority, namely, the Valuer-General, the valuer appointed by the council of an area, or the Western Lands Commissioner, upon a  
20 request made to the Valuer-General, the council of the area, or the Western Lands Commissioner, as the case may be, to make or cause to be made a valuation, including the unimproved value of such land, as at midnight aforesaid:

25 Provided that where a valuation of land to which paragraph (d) of this subsection applies has been made by the appropriate valuing authority as aforesaid before the first day of that year and the unimproved value of such land included in such valuation does not appear in  
30 the valuation list, supplementary list, valuation book or valuation roll to which paragraph (a), (b) or (c) of this subsection applies, the unimproved value of such land, in relation to a year for which land tax is being levied, means the unimproved value as included in such valuation.

Any

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*Land Tax Management (Amendment).*

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Any valuation made, upon request under paragraph (d) of this subsection, by the Valuer-General or by a valuer appointed by the council of an area shall, until a further valuation of the land is made in accordance with 5 the provisions of the Valuation of Land Act, 1916, as amended by subsequent Acts, or the Local Government Act, 1919, as amended by subsequent Acts, be the valuation for the purposes of those Acts.

Act No. 102

AN ACT TO AMEND THE

ACT NO. 102

OF THE

LEGISLATURE

OF THE

STATE OF

# New South Wales



ANNO SEXTO

## ELIZABETHÆ II REGINÆ

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### Act No. 62, 1957.

An Act to make further provision relating to the valuation of land for purposes of land tax; for this purpose to amend the Land Tax Management Act, 1956; and for purposes connected therewith. [Assented to, 9th December, 1957.]

**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

**1.** (1) This Act may be cited as the "Land Tax Management (Amendment) Act, 1957".

10537 [4d.]

Short title,  
citation  
and  
commence-  
ment,  
(2)

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*Land Tax Management (Amendment).*

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(2) The Land Tax Management Act, 1956, as amended by this Act, may be cited as the Land Tax Management Act, 1956-1957.

(3) This Act shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

Amendment  
of Act No.  
26, 1956.

Sec. 54.  
(Unim-  
proved  
value.)

**2.** The Land Tax Management Act, 1956, is amended—

(a) by omitting subparagraph (ii) of paragraph (d) of subsection one of section fifty-four and by inserting in lieu thereof the following subparagraph:—

(ii) of the inclusion of the land in one valuation with other land,

(b) by inserting at the end of the same subsection the following proviso and new paragraph:—

Provided that where a valuation of land to which paragraph (d) of this subsection applies has been made by the appropriate valuing authority as aforesaid before the first day of that year and the unimproved value of such land included in such valuation does not appear in the valuation list, supplementary list, valuation book or valuation roll to which paragraph (a), (b) or (c) of this subsection applies, the unimproved value of such land, in relation to a year for which land tax is being levied, means the unimproved value as included in such valuation.

Where a valuation of land is made pursuant to paragraph (d) of this subsection, such valuation shall, notwithstanding the provisions of subsection four of this section—

(i) be a valuation for the purposes of this Act only;

(ii)



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*Land Tax Management (Amendment).*

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- (ii) be a valuation of the unimproved value only;
- (iii) not be entered on the valuation roll of the Valuer-General or the valuation book of a council;
- (iv) be the unimproved value of the land for the purposes of this Act until there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection.

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By Authority:

A. H. PETTIFER, Government Printer, Sydney, 1958

1870

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...

*I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.*

ALLAN PICKERING,  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 27 November, 1957.*

## New South Wales



ANNO SEXTO

## ELIZABETHÆ II REGINÆ

\*\*\*\*\*

**Act No. 62, 1957.**

An Act to make further provision relating to the valuation of land for purposes of land tax; for this purpose to amend the Land Tax Management Act, 1956; and for purposes connected therewith. [Assented to, 9th December, 1957.]

**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

**1.** (1) This Act may be cited as the "Land Tax Management (Amendment) Act, 1957".

Short title,  
citation  
and  
commence-  
ment.

(2)

*I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.*

G. BOOTH,  
*Chairman of Committees of the Legislative Assembly.*

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*Land Tax Management (Amendment).*

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(2) The Land Tax Management Act, 1956, as amended by this Act, may be cited as the Land Tax Management Act, 1956-1957.

(3) This Act shall be deemed to have commenced upon the thirty-first day of October, one thousand nine hundred and fifty-six.

Amendment  
of Act No.  
26, 1956.

Sec. 54.  
(Unim-  
proved  
value.)

**2.** The Land Tax Management Act, 1956, is amended—

(a) by omitting subparagraph (ii) of paragraph (d) of subsection one of section fifty-four and by inserting in lieu thereof the following subparagraph:—

(ii) of the inclusion of the land in one valuation with other land,

(b) by inserting at the end of the same subsection the following proviso and new paragraph:—

Provided that where a valuation of land to which paragraph (d) of this subsection applies has been made by the appropriate valuing authority as aforesaid before the first day of that year and the unimproved value of such land included in such valuation does not appear in the valuation list, supplementary list, valuation book or valuation roll to which paragraph (a), (b) or (c) of this subsection applies, the unimproved value of such land, in relation to a year for which land tax is being levied, means the unimproved value as included in such valuation.

Where a valuation of land is made pursuant to paragraph (d) of this subsection, such valuation shall, notwithstanding the provisions of subsection four of this section—

(i) be a valuation for the purposes of this Act only;

(ii)

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*Land Tax Management (Amendment).*

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- (ii) be a valuation of the unimproved value only;
- (iii) not be entered on the valuation roll of the Valuer-General or the valuation book of a council;
- (iv) be the unimproved value of the land for the purposes of this Act until there is an unimproved value of the land in terms of paragraph (a), (b) or (c) of this subsection.

*In the name and on behalf of Her Majesty I assent to this Act.*

E. W. WOODWARD,  
*Governor.*

*Government House,  
Sydney, 9th December, 1957.*

Section 10 (1) (a) (i) (ii) (iii)

(i) the value of the unimproved value

(ii) the value of the unimproved value of the land

(iii) the value of the unimproved value of the land

Section 10 (1) (a) (i) (ii) (iii)

Section 10 (1) (a) (i) (ii) (iii)