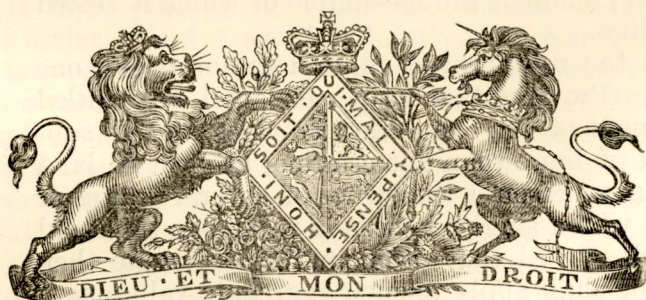


*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

*Legislative Assembly Chamber,  
Sydney, 9 September, 1886, A.M. }*

*F. W. WEBB,  
Acting Clerk of Legislative Assembly.*

## New South Wales.



ANNO QUINQUAGESIMO

## VICTORIÆ REGINÆ.

\*\*\*\*\*

No. .

An Act for imposing a Tax on Land.

**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 :—

### 5 *Incidence—Obligation—and Payment of Tax.*

1. Every owner of land situate in New South Wales and not included in the exemptions specified in the next following section shall at the times and in the manner hereinafter directed pay to Her Majesty every year a tax in respect of such land of one halfpenny for  
10 every pound of the unimproved value thereof in excess of one thousand pounds as assessed under the provisions of this Act And every such owner whether resident in the Colony or not shall for all purposes of this Act be deemed to be a taxpayer.

*Land tax of halfpenny in the pound to be raised.*

2. The lands and classes of lands hereinafter specified are  
15 exempted from assessment under this Act viz.—

*Exemption from land tax.*

(I) Lands being Crown lands within the meaning of the "Crown Lands Act of 1884" and not subject to any right of purchase and lands held under conditional lease under the said Act.

20 (II) Lands not being Crown lands as aforesaid vested in Her Majesty or in any person for or on behalf of Her Majesty by virtue



*Land Tax (No. 2).*

virtue of any Act authorizing the resumption of land by or on behalf of Her Majesty or otherwise vested in or belonging to Her Majesty.

- 5 (iii) All lands vested in the Commissioner for Railways  
 (iv) Public Roads and Thoroughfares—Public Reserves and Parks—Cemeteries—Commons subject to the Acts in force for the time being regulating Commons  
 10 (v) Lands occupied or used exclusively for or in connection with hospitals benevolent institutions public charitable purposes churches chapels for public worship affiliated colleges universities mechanics institutions and schools of arts all lands on which are erected public markets town halls and municipal council chambers the fee-simple of which is vested in any municipality  
 15 (vi) Lands of which the unimproved value does not exceed one thousand pounds Provided that no person shall be entitled to claim the benefit of the exemption provided by this subsection in respect of more than one estate or interest in land and that in case any person is the owner of several estates or interests none of which singly exceeds in value one thousand pounds but which exceed that value in the aggregate then the said exemption shall apply to such aggregate values as a lump sum and provided also that the exemptions in this section declared shall not (except in the case of the Crown)  
 20 relieve the owners of exempt lands from the obligations and penalties hereinafter imposed in respect to returns.  
 25

3. Subject to the provisions of this Act every person who is whether at law or in Equity— Who to be owners for purposes of Act.

- 30 (a) Entitled to land for any estate of freehold in possession or  
 (b) Entitled to land for any such estate of freehold as aforesaid as a married woman to her separate use otherwise than by the intervention of trustees or  
 (c) Entitled to appoint or to dispose immediately and absolutely of the fee-simple of any land or  
 35 (d) Who is a settlor grantor assignor or transferrer of land comprised in any settlement grant assignment transfer conveyance or other instrument not made *bonâ fide* for valuable consideration or  
 40 (e) Entitled to land partly in one way and partly in another or others of the aforesaid ways

shall in respect of such land be deemed an "owner" and liable to pay land tax therefor under this Act Provided that no person so entitled in any way as aforesaid under or by virtue of any mortgage legal or equitable or of any charge or encumbrance shall for the purposes of  
 45 this Act be deemed to be an owner Provided also that the liability of the land of any such owner to land tax under this Act shall not be affected by the fact that in Equity there may have been a conversion of such land pursuant to or in consequence of any direction contained in any will settlement or other instrument.

50 4. Land tax for the half-year ending on the thirty-first day of December in the year one thousand eight hundred and eighty-six shall be due and payable on the thirty-first day of January in the year one thousand eight hundred and eighty-seven to the persons and in the manner prescribed And in each and every year after the year one  
 55 thousand eight hundred and eighty-six land tax shall be due and payable as aforesaid on the thirtieth day of June and the thirty-first day of December by equal half-yearly payments of a moiety of the tax assessed for such year.

5. Every taxpayer or person who shall fail to pay the tax assessed under this Act or which he is liable to pay before the expiration of thirty Fine &c. on defaulting taxpayer.  
 clear



*Land Tax (No. 2).*

clear days after the same has become due and payable shall in addition to the tax pay by way of fine a sum equal to ten pounds per centum thereof together with interest on the amount of such tax to be calculated at the rate of ten pounds per centum per annum from the day when  
 5 the tax became due until payment shall be made. Provided always that for good and sufficient reason shown by such taxpayer or person the Minister may on the recommendation of the Commissioners remit the whole or any portion of such fine.

6. The land tax and every sum imposed or incurred by way of  
 10 fine or interest in addition to such tax shall be deemed when the same shall fall due or be payable to be a debt due to Her Majesty and payable to the Colonial Treasurer or the prescribed persons for the public uses of this Colony.

*Land tax &c. to be a debt due to Her Majesty.*

7. If more persons than one are owners of land subject to  
 15 assessment under this Act whether jointly or in common or otherwise the land tax payable in respect of such land shall be the same as if one person owned the same in severalty. As between themselves such persons shall be liable to pay such land tax ratably in proportion to their participation in the rents and profits of or interest in such land  
 20 to be ascertained if necessary in the prescribed manner and such persons shall have the remedies for enforcing such payments hereinafter provided in respect of contributories but every such person shall be liable to Her Majesty for the whole of such land tax.

*Provision for co-ownership and other interests.*

8. Every agent for any owner of land permanently or tempor-  
 25 arily absent from the Colony and every trustee shall be assessed in respect of land the owner of which is represented by such agent or in respect of land vested in such trustee whether solely or jointly with other trustees. And every such agent and trustee shall be chargeable with the tax payable in respect of such land in the same manner  
 30 as if such land were his own but he shall be assessed in respect thereof in a representative character only and each such assessment shall be kept separate and distinct from his individual assessment (if any)—

*Agents trustees &c. when responsible as individuals.*

(I) Every such agent or trustee shall be answerable for the doing  
 35 of all such acts matters or things as are required to be done by an owner

(II) Shall be subject to the like penalty or liability for any neglect refusal or default as any other person and

(III) Is hereby authorised to recover from any person in whose  
 40 behalf he is compelled to pay land tax the amount of the tax so paid by him or to retain out of any money which shall come to him in his representative character so much from time to time as shall be sufficient to pay such tax and he is hereby indemnified for all payments which he shall make in pursuance of this Act

(IV) But such agent or trustee shall not be personally liable for  
 45 land tax to any further or greater extent than the value of such funds as are or may be in his hands in his representative character or as trustee or of which he shall have the controlling power after receiving notice of such assessment as hereinafter provided  
 50

Subject as aforesaid the remedies for enforcing payment of land tax in respect of land vested in or under the control or direction of any agent or trustee shall be the same as in respect of land of which any other person is owner.

9. Trustees in respect of the same land shall be assessed jointly  
 55 but shall be jointly and severally responsible for the due furnishing of returns and be liable in respect of any default therein.

*Trustees to be assessed jointly but jointly and severally responsible.*

10. Co-partners shall be assessed jointly in the name of the  
 firm or style of the co-partnership in respect of land belonging to the  
 firm

*Partners to be assessed jointly as to land of firm.*



*Land Tax (No. 2).*

firm and shall be chargeable jointly with the tax payable in respect thereof and such assessment shall be kept separate and distinct from the individual assessment of any such partner. Every co-partner shall be separately responsible for the due furnishing of returns relating to  
5 such land and liable in respect of any default therein.

11. Every company shall in the name of its "Public Officer" ascertained as hereinafter provided be deemed to be an owner in respect of land belonging to such company or held by any person or persons on behalf of or in trust for such company. And the following provisions  
10 shall have effect in respect to every company viz.—

Land tax payable  
by Companies.

- (I) Every such company carrying on business in this Colony at the commencement of this Act shall at all times be represented by a person residing in the said Colony and a place within the said Colony shall be appointed from time to time by such company at which any notices or other instruments affecting the company under this Act may be served or delivered—  
15
- (II) Such person shall be called the "Public Officer" of the company for the purposes of this Act and shall be appointed—  
20
  - (a) In the case of a company having a local board of directors or managers resident in the Colony within three months after the passing of this Act.
  - (b) In the case of a company not having such board within *six* months after the passing of this Act. Provided that for the purposes of the first assessment under this Act the "Public Officer" for any company shall be such Managing Director, Director or Secretary as the Commissioners shall nominate for that purpose.  
25
- (III) The office of Public Officer shall be kept constantly filled by the making of fresh appointments thereto from time to time as may be necessary.  
30
- (IV) Every company failing or neglecting within the time required by this Act to appoint a public officer or to fill vacancies in that office or name a place at which notices or other instruments may be served or delivered as aforesaid shall be liable to a penalty not exceeding fifty pounds a day for every day after the time aforesaid during which such neglect shall continue.  
35
- (V) Every such public officer shall be answerable for the doing of all such acts, matters or things as are required to be done under this Act by an owner.  
40
- (VI) Any act, return or representation done or made by a public officer in respect of any matter or thing required to be done or performed under this Act relating or pertaining to the business of the company for which he is such public officer shall be deemed the act, return or representation of such company and shall be of the same force and effect as if made by such company.  
45
- (VII) Any notice, process or proceeding which under this Act may be taken against any company may be given to be served upon or taken against the public officer and if at any time there be no public officer then any such notice, process or proceeding may be given to be served upon or taken against any officer or person acting or appearing to act in the business or affairs of such company.  
50  
55
- (VIII) Every new company shall within three months after it shall commence or enter into business after the passing of this Act appoint a public officer and name a place for delivery of notices as aforesaid.



*Land Tax (No. 2).*

12. Every covenant or agreement between landlord and tenant or between any other parties contrary to the true intent of or for the purpose of defeating this Act shall be void and of no effect as between the parties thereto whether such covenant or agreement shall be made  
5 before or after the passing of this Act.

Covenants &c.  
contrary to Act  
when void &c.

13. Notwithstanding any sale or contract of sale or any transfer assignment or conveyance of any land or of any estate or interest therein such land shall continue to be liable for the payment of land tax due and payable to Her Majesty in respect thereof so long as it  
10 shall remain unpaid.

Land liable for tax  
notwithstanding  
transfer.

*Apportionment of Land Tax—Contribution &c.*

14. Every owner of land subject to land tax shall be liable and a debtor to Her Majesty for the full payment of the whole amount of such tax but every such owner who shall have paid any land tax  
15 shall be entitled to recover a proper proportion of such tax from the persons and in manner hereinafter mentioned. Provided that no such tax shall be payable by any person after it has been previously paid in respect of the same land and for the same year.

Liability of owner  
and apportionment  
among others  
interested.

15. Every taxpayer or person who pursuant to the provisions  
20 of this Act has paid any money by way of land tax or any contribution thereto shall be entitled to contribution from all owners of the land taxed as defined by section three of this Act and also from the owners of every term in such land not having less than seven years to run at the time when such tax became due and payable. Provided  
25 that as between lessor and lessee sub-lessee or assignee of the term the immediate reversion expectant on the term is owned by the person claiming contribution. But the Crown shall in no case be liable as a contributory.

Contribution.

16. The amount of the contribution to be made pursuant to the  
30 last preceding section shall be a sum which bears the same proportion to the whole amount of the tax as the value of the estate or term owned by the contributory and by every person from whom he is entitled to claim contribution (if any) bears to the value of the fee-simple. And in all cases of contribution between the owner of any  
35 term originally created by way of building lease or subsequently created by way of sub-lease or otherwise out of such lease and the owner of the freehold or reversion the amount of contribution shall be a sum which bears the same proportion to the whole amount of the tax as the value of the term bears to the value of the estate or interest  
40 of the owner of the freehold or reversion such values being in all cases ascertained as hereinafter provided.

Amount of contribu-  
tion.

17. Every contribution which any person is liable to pay as a contributory pursuant to the provisions of this Act shall be a debt payable on demand by such contributory to the person (hereinafter  
45 termed contributtee) entitled to contribution and the contributtee may add such contribution to any rent becoming due from such contributory in respect of any such term of years as aforesaid. And every remedy exercisable by the contributtee in case of non-payment of rent by such contributory shall be exercisable by him in case of the non-payment of  
50 the amount of contribution added to such rent or any part thereof.

Contribution  
recoverable.

18. The calculation of values required to be made for the purpose of fixing the amount of any contribution or payment shall be made in accordance with the prescribed rules and tables.

Rules and tables for  
calculation of values

19. Every taxpayer or contributory who shall pay any land tax  
55 or contribution in a representative character shall be entitled to recover from every owner of the land taxed whom he represents or for whom he is a Trustee in proportion to his estate or interest in such

Indemnity to  
representative tax-  
payer or contributor.



*Land Tax (No. 2).*

such land or to retain out of any money that shall come to him in such character such a sum as will indemnify him against the payments which by this Act he is required to make in such capacity.

*Districts—Administration &c.*

- 5        20. For the purposes of this Act the Police Districts as defined Districts for land  
for the time being shall be Land Tax Districts Provided that the tax purposes.  
Governor may by proclamation in the *Gazette* subdivide any such  
Police District into several Land Tax Districts and may abolish any  
such Districts and create new Districts independently of such Police  
10 Districts.
21. The general authority for the administration of this Act Appointment of  
shall be the Commissioners of Inland Revenue And such Commis- Commissioners of  
sioners shall consist of three persons to be appointed by the Governor Inland Revenue.  
of whom the Commissioner of Stamps for the time being shall be one  
15 On the death resignation or removal of any such Commissioner the  
Governor may appoint some person in his place and in case of the  
absence or temporary incapacity of any such Commissioner may appoint  
a person to act in his place during such absence or incapacity And  
the person so appointed shall have and exercise all the powers and  
20 duties of such Commissioner Anything authorized by this Act to be  
done by the Commissioners may be done by any two of them provided  
that the Commissioner of Stamps be one of such two Anything  
authorized to be done by District Commissioners and any power con-  
ferred on such Commissioners by this Act may equally be done and  
25 exercised by the Commissioners of Inland Revenue.
22. The Governor may appoint so many District Commis- District Commis-  
sioners of Inland Revenue for any single district or group of sioners of Inland  
districts as he may think fit Such District Commissioners shall have Revenue.  
and exercise within their respective districts all powers and duties  
30 which the Governor on the recommendation of the Commissioners  
shall delegate to them and the Commissioners of Inland Revenue  
shall be Commissioners for the Metropolitan Police District.
23. The office of Commissioner or District Commissioner of Office of Commis-  
Inland Revenue may be held in conjunction with any other office in sioner &c. may be  
35 the Public Service unless the Governor considers such combination held in conjunction  
of offices to be in any case incompatible with others.
24. The Governor may appoint so many assessors collectors clerks Assessors and other  
and other officers as he may deem necessary and such persons may be officers.  
appointed in respect of a district or districts or a division or divisions  
40 of any district or districts or generally for the purposes of this Act.
25. A notification in the *Gazette* that any person therein named Gazette notice of  
has been appointed a Commissioner District Commissioner Assessor or appointments  
other officer for the purposes of this Act shall be conclusive evidence sufficient.  
of such appointment.
- 45 26. Every person appointed under this Act shall preserve and Secrecy to be  
aid in preserving the secrecy of all matters that may come to his maintained.  
knowledge in his official capacity and shall not communicate any such  
matter to any person whomsoever except in the performance of his  
duties under this Act.
- 50 27. Every Commissioner and District Commissioner shall before Commissioners and  
acting in the execution of his office take and subscribe such oath of others to take oath  
fidelity and secrecy as may be prescribed before a Stipendiary or Police of fidelity and  
Magistrate and such oath shall also be taken and subscribed by every secrecy.  
officer clerk or person employed under this Act before so acting  
55 which oath may be administered by a Commissioner or District  
Commissioner.



*Land Tax (No. 2).*

28. Every person who in contravention of the true intent of such oath and without lawful excuse reveals any matter or thing which has come to his knowledge in the execution of his office shall be guilty of a misdemeanour and may be imprisoned for any term not exceeding two years with or without hard labour If any person acts in the execution of his office before he has taken the prescribed oath he shall forfeit a sum of not less than ten nor more than one hundred pounds.

Penalty for breach  
of intent of oath &c.

*Assessments for Land Tax &c.*

29. The Commissioners shall in the prescribed manner give or cause to be given not less than thirty clear days notice in every district of the time and place at which all persons shall furnish the prescribed returns of all lands of which they are the owners or lessees for any term having not less than seven years to run and whether such lands are subject to or exempt from assessment under this Act and it shall be the duty of all such owners and lessees to apply for the prescribed forms of returns and any person failing to furnish such returns shall not be exempted from any penalty he may have incurred thereby by reason only that he received no notice to furnish the same or that the prescribed form of return was not delivered to him.

Commissioners to  
give notice of returns.

Persons to provide  
themselves with  
forms of returns.

30. Every such owner or lessee as aforesaid whether entitled to exemption or not shall upon the publication of such notice in the prescribed manner prepare and deliver within the period to be mentioned in such notice to the assessor or other person appointed to receive the same returns in writing in the form prescribed and signed by the person making the same of the description situation and value of the land the subject of such return and of all the improvements thereon and of all other particulars which may be prescribed to which return there shall be appended a declaration in the prescribed form that such return is true and accurate in all particulars to the best of the knowledge and belief of the declarant.

Persons to furnish  
returns and declare  
to truth thereof.

31. The following provisions shall have effect and the directions therein contained shall be complied with by the respective persons concerned therewith for the purposes of assessing Land for Land Tax

Provisions and  
directions in further-  
ance of assessment.

35 viz.—

- (I) The returns to be furnished by every company shall contain such particulars be in such form and be furnished to the Commissioners at such time as may respectively be prescribed At the foot of every such return there shall be added a declaration by the public officer furnishing it that the same is true and accurate in all particulars.
- (II) Any returns required to be furnished by any person or company may be posted to the address of the District Commissioners
- (III) The Commissioners or any District Commissioner may when and so often as he thinks necessary require any person to make a further or fuller returns respecting value or any other matter authorized by this Act or prescribed by regulation
- (IV) Where any portion of land is or is alleged to be situate partly in one district and partly in another or where it is uncertain in what district any portion of land is situate the Commissioners or District Commissioners may enter such portion in the assessment-book of such district as they consider most convenient for purposes of assessment or until (in the latter case) they shall have ascertained the district in which such portion is actually situate in which case they shall transfer the entry to the proper assessment-book and deal with the portion of land and the owner thereof accordingly

Returns of  
Companies.

Returns may be  
forwarded by post.

Commissioners may  
require further  
returns.

Land situate partly  
in one district and  
partly in another.

(v)



*Land Tax (No. 2).*

- (v) Any assessor may enter at any reasonable hour during the daytime upon land or premises for the purpose of assessing the same and may put to the occupier or owner thereof any questions touching any of the particulars thereof which he is required to furnish Assessor may enter and ask questions.
- 5 (vi) Where the name of an owner of any land cannot after due inquiry be found such land shall be entered in the assessment-book by the name of "the owner" and he shall be liable to taxation by that designation Provision when name of owner unknown.
- 10 (vii) If the Commissioners or any District Commissioners shall think that any assessment made by any assessor is unfair or incorrect they may direct another assessment to be made in place thereof by any person whom they may select for the purpose. If assessment wrong new one may be ordered.
- 15 (viii) If any Commissioner or District Commissioner is the owner of any land liable to land tax the assessment of such land shall be examined by such person as the Governor may from time to time by any order published in the *Gazette* appoint in that behalf instead of by the Commissioners And such person shall have the like powers in respect of the assessment of such land as are hereinbefore conferred on the Commissioners in respect of other land And every Commissioner shall have the like right of appeal from assessment as any other person save that the appeal shall be to some person so appointed as aforesaid instead of to the Commissioners. Lands of Commissioners.
- 20
- 25

*Assessment-book.*

32. From the returns furnished to the Commissioners pursuant to this Act and from all sources of information and material for making assessments provided by this Act or the Regulations the Commissioners shall on or before the thirty-first day of December in the year one thousand eight hundred and eighty-six cause an assessment-book to be prepared as hereinafter provided for each district for the time being And in every third year after the year one thousand eight hundred and eighty-six a like assessment-book shall be prepared in and for each district And every such book shall contain particulars arranged in the prescribed manner of all lands liable to land tax within each such district and shall be in force until a new assessment-book shall be completed And the prescribed notice shall be given of the completion of all such assessment books Provided always that any alteration or correction in any assessment-book authorized to be made on appeal from assessments or on order of a Court as hereinafter provided shall be made forthwith in the assessment-book to which the same shall relate. Assessment-book when to be made.

30

35

40

33. Every such assessment-book shall be so prepared as to show in separate columns the following particulars— Contents of assessment-book.

45 (i) A short description of or reference to the land assessed

(ii) The actual value of the land assessed

(iii) The unimproved value of the land assessed

(iv) The amount of the land tax

50 (v) The names and descriptions of the taxpayers in respect of the land assessed so far as the same can be readily ascertained together with all other particulars which may from time to time be prescribed.

34. In the preparation of any such assessment-book the Commissioners may if they think proper use or adopt so much of any assessment then in force which shall have been made by or by the authority of the Municipal Council of the City of Sydney or the Council Power to use other assessments.

55



*Land Tax (No. 2).*

Council of any Municipality or of any other authority empowered by law to make assessments of land as may be applicable to or useful for the purpose of making any assessment under this Act.

35. The Commissioners or any person authorized in writing by Power to inspect &c.  
 5 them may at all reasonable times inspect free of charge all rate-books assessment-books and valuations relating to any land and all other books and documents relating to any assessment or valuation in the custody of the Town Clerk or any other officer of the City of Sydney or the Council Clerk or other officer of any Municipality and all deeds  
 10 certificates and other evidences of title books returns accounts and documents in the Land Titles Office or the General Registry Office for the Registration of Deeds or in any other public office and may require and take copies thereof or extracts therefrom.

36. Upon the completion of every assessment-book such book Deposit of assess-  
ment-book.  
 15 or a true copy thereof shall be deposited in the office of the Commissioners and the same shall be open free of charge to public inspection between the hours of ten o'clock in the forenoon and three o'clock in the afternoon on every day except Sundays Saturdays and public holidays.

37. Upon the completion of every assessment-book the Com- Notice to taxpayers.  
 20 missioners shall give the prescribed notice every year to every taxpayer whose name appears in such book of the particulars of the assessment and the amount of the tax which is payable in respect of the land for which such taxpayer has been assessed. Such notice shall  
 25 be designated the "Notice of Assessment for Land Tax."

*Appeals from Assessment.*

38. Any taxpayer may within thirty days after the giving of Appeal.  
 the prescribed notice of any assessment or of any altered corrected or additional assessment appeal therefrom upon the ground that he is  
 30 not liable for such tax or any part thereof or that the amount of tax to be paid on the basis of such assessment is excessive.

39. If the land the subject of the assessment appealed from or Appeal to be heard  
by Board of Review  
or District Court.  
 any part of such land is situate in the Metropolitan Police District the appeal shall be to the Board of Review for such Police District  
 35 If such land is situate wholly or in part in any other Police District the appeal shall be to the Board of Review for that district. But if the amount of the tax according to the assessment of any land wheresoever the same be situated shall exceed twenty pounds the taxpayer may at his option appeal therefrom to the District Court.

40. The Board of Review for the Metropolitan Police District Board of Review for  
Metropolitan Police  
District.  
 shall consist of five persons of whom two shall be such Stipendiary Magistrates having jurisdiction within the said district as the Governor shall appoint in each year and the other three members of such Board shall be appointed by the Governor in like manner. Provided that  
 45 any one of the Commissioners may be appointed a member of such Board but no other person holding office under this Act.

41. The Board of Review for every District other than the Board of Review for  
the Police Districts  
&c.  
 Metropolitan Police District shall be the Police Magistrate of such district or having jurisdiction in some part thereof together with such  
 50 other person or persons not exceeding two as the Governor may appoint. Provided that in the absence of any such appointment such Police Magistrate may himself exercise all the powers of the Board. The jurisdiction and power of any such Board shall not be ousted or affected by the fact that land the subject of the assessment appealed  
 55 from is situate partly within and partly without the district for which such Board has been constituted. And any person may be appointed to be and act as a member of the Board of Review for more districts than one.



*Land Tax (No. 2).*

42. The provisions and directions following shall be applicable to and govern all Boards of Review in respect to the conduct of business by and the powers of and procedure before such Boards namely:—

- 5 (I) Any three members of the Board for the Metropolitan Police District shall be a quorum and competent to do any act matter or thing required by this Act to be done by the Board. The quorum for any other Board shall be as prescribed. The Chairman in every case where he thinks a Chairman necessary shall be nominated by the Governor. Provisions as to Boards of Review. Quorum of Board of Review.
- 10 (II) Every Board shall give the prescribed notice of the time and place of holding their meetings and may adjourn their meetings in respect of time and place as they shall think most convenient. Board may appoint and adjourn meetings.
- 15 (III) The meetings of the Board of Review shall not be deemed to be public and the Board may at any time or from time to time exclude from any such meeting or require to withdraw therefrom all or any persons whomsoever. Every Board of Review shall in respect of the examination of witnesses their expenses the production of papers and documents and the payment of expenses have all the powers and authorities conferred by the Act forty-fourth Victoria number one intituled "*An Act to regulate the taking of evidence by Commissioners under the Great Seal*" on members of a Commission appointed by the Governor. Meetings of Board not public. Board may examine on oath call for persons and papers.
- 20 (IV) Every Board shall have full power of hearing and determining all appeals from assessments within its district. Board of Review to settle appeals &c.
- 25 (V) If on the day appointed for a meeting of Board a quorum of members is not present the meeting shall stand adjourned until the next day and so from day to day until a quorum is present. Adjournment of sitting.
- 30 (VI) Any Commissioner District Commissioner Assessor or other officer may appear before any Board in support of the assessment and any person objecting thereto may appear in person or by his counsel solicitor or agent. Appearance before Board.
- 35 (VII) All appeals shall be heard in the prescribed order but where two or more appeals in any list of appeals relate to the same matter they may be heard together. Appeals to be heard in order.
- 40 (VIII) The Board may alter the assessment-book in accordance with the decision given on any appeal and may also make such alterations in the descriptions of land assessed as may be necessary to facilitate identification of such land. Board may correct assessment-book. Board may correct description of land.
- 45 (IX) The chairman or some member of the Board shall initial all the alterations insertions and erasures if any made by the Board in each assessment-book and shall sign the same and deliver it to the Commissioners or to the District Commissioners as the case may be. Chairman to initial amendments &c.
- 50 (X) The copy of the assessment-book so signed or so corrected and signed shall be the assessment-book for the district to which it relates and shall remain in force until a fresh book is made. Such book to be book of district.
- 55 (XI) Subject to the provisions for stating cases hereinafter contained the decision of the Board on all appeals coming before it and on all other matters coming within its cognizance relating to the assessment-books shall be final and conclusive. Decision of Board to be final.
43. During the time that any assessment-book is in force the Commissioners may from time to time
- (I) Place thereon the name of any person of whose liability to taxation they are satisfied and erase therefrom the name of any person not so liable Assessment-book may be added to and amended whilst in force.

(II)



*Land Tax (No. 2).*

- (II) Place thereon any land acquired by any person since the making of the last assessment which they are satisfied is liable to taxation and erase therefrom any land no longer so liable. The Commissioners in their discretion may reduce any assessment but nothing herein contained shall authorize them to increase any assessment already appearing on the assessment-book.

5 The prescribed notice shall be given to the persons to be affected (if any) of any addition to or amendment of the assessment-book or  
10 any assessment. Notices to be given.

44. Every person who would be affected by any such alteration in an assessment-book shall be entitled to appeal against such alteration to the Board of Review in the same manner as against an original assessment. All notices and other proceedings provided with respect  
15 to original assessments and appeals therefrom and the hearing thereof shall *mutatis mutandis* apply with respect to alterations of assessments and appeals therefrom. Appeal to Board.

45. Subject to such right of appeal as aforesaid every such amended assessment shall have the same effect and be accompanied by  
20 the same consequences as an original assessment. Effect &c. of amended entry.

46. Where appeal from assessment lies to a District Court the appellant on giving the Commissioners or District Commissioners the prescribed notice of appeal may at his option appeal either to the District Court sitting nearest his residence or nearest to the land assessed  
25 And such Court shall in every case have power to hear and determine such appeal. Where appeal is to District Court.

47. Every such appeal shall be commenced by a written notice in such form and containing such particulars as shall be prescribed or as near thereto as circumstances will permit delivered to the Registrar  
30 of the Court and to the Commissioners or District Commissioners within the period allowed for appealing. Commencement of appeal.

48. Every such appeal shall be heard at the earliest convenient sittings of the District Court next after fourteen days from the expiration of the time allowed for appealing and at the hearing the  
35 assessment-book or a copy of so much thereof as relates to the assessment appealed against certified under the hands of the Commissioners or District Commissioners shall be produced by or on behalf of the Commissioners and shall be received as evidence of the matters therein stated. Hearing of appeal.

40 49. Such Court shall hear evidence touching the question in dispute and at the same or at some adjourned or subsequent sittings the Court may make such order touching the matter in dispute and costs as shall be just and shall cause any alteration required by the decision to be immediately made in the assessment-book or a certified copy  
45 thereof and every such alteration shall be attested by the signature of the Judge of the said Court. Decision on appeal.

50. The District Court Judge and every Board of Review upon the hearing of any appeal may and on the application of either party to an appeal shall state a case for the opinion of the Supreme Court  
50 upon any point of law arising on such appeal and the Supreme Court shall hear and decide such case according to the practice on appeals from a District Court and on cases stated by Justices respectively and shall make such order as to costs as shall appear just. Case may be stated for Supreme Court.

51. In respect to such cases and the hearing thereof the following provisions shall have effect— Procedure on stated case.

- (I) If the taxpayer shall require the case he shall before he shall be entitled to have the case stated pay to the Commissioners or District Commissioners the prescribed fee.

(II)



*Land Tax (No. 2).*

- (II) The Supreme Court shall hear and determine the question or questions of law arising on a case transmitted under this Act and shall thereupon reverse affirm or amend the assessment or determination in respect of which the case has been stated or remit the matter to the Commissioners with the opinion of the Court thereon or may make such other order in relation to the matter and may make such other order as to costs as to the Court may seem fit and all such orders shall be final and conclusive on all parties.
- (III) The said Court shall have power if it thinks fit to cause the case to be sent back for amendment and thereupon the same shall be amended accordingly.
- (IV) The authority and jurisdiction hereby vested in the said Court may be exercised by a Judge of the Court sitting in Chambers.
52. The obligation to pay and the right to receive and recover land tax shall not be suspended by any appeal but if the appellant succeeds on such appeal the amount (if any) of the tax received by the Commissioners or District Commissioners in excess of the amount which according to the decision on such appeal was properly payable by him shall forthwith be repaid to him by the Commissioners.

Right to recover  
tax not suspended  
by appeal.

*Recovery of Land Tax by Ordinary Process and by Distress.*

53. If any land tax shall be in arrear the Commissioners without prejudice to any right to recover such tax in any other way may sue for and recover the same in any Court of competent jurisdiction and any action therefor may be maintained in the name of the Commissioners without specifying the name of the person holding the office and shall not be liable to be abated by any vacancy or change occurring in the office of Commissioner or otherwise.
54. If any land taxes shall be in arrear for thirty days after the giving of the prescribed notice to the taxpayer to pay the same the Commissioners or any person authorized by them may thereupon by warrant under their or any one of their hands distrain the goods and chattels of such taxpayer wherever the same may be for payment of taxes in arrear and if the sum for which the distress is taken together with the reasonable costs of distress be not paid within five days after the distress has been made then the goods and chattels distrained or so much as shall be sufficient to pay such sum and costs may be sold and the proceeds after deducting such sum and costs and all expenses shall be paid over to the taxpayer.

Recovery by ordinary  
process.

Recovery by distress.

*Recovery of Land Tax by Letting and Sale of Land.*

55. The land tax shall until payment be a first charge upon the land taxed in priority to all rates mortgages charges liens and encumbrances whatsoever.
56. Whenever any land tax payable in respect of any land shall have been in arrear for the space of two years it shall be lawful for the Commissioners to cause to be published for three consecutive weeks in the *Gazette* a notice specifying such land and the amount of tax due in respect thereof and stating that if such tax be not paid within one year from the first publication of such notice the Commissioners will let the land from year to year as provided by this Act or will apply to the Supreme Court for a sale thereof.
57. If after one year from the first publication of such notice the said tax due at the time of such first publication is still unpaid the Commissioners may let such land or any part thereof from year to year

Land tax to be a  
first charge upon  
the land.

Notice of intention  
to let or sell.

Commissioners may  
let from year to year

to



*Land Tax (No. 2).*

to year and may receive the rents and profits thereof and apply the same towards the payment of the said tax or part thereof and of costs and expenses and hold any surplus in trust for the rightful owners of such land.

5 58. The Commissioners instead of letting such lands may by petition to the Supreme Court or any Judge thereof apply for a sale of the land described in such notice or of so much as may be necessary and the Court or Judge on being satisfied by affidavit or otherwise that the arrears are lawfully due and were in arrear at the time of the  
10 first publication of such notice and that all things required by this Act to be done by the Commissioners have been done shall order the sale of the said land or so much thereof as shall be sufficient to pay all arrears due up to the time of sale together with any sum payable by way of fine or interest and all costs of and attending the  
15 application and of and attending the sale of such land and that the proceeds be paid into Court.

Commissioners may apply at Supreme Court for sale.

59. The Court or a Judge shall order payment of the said tax costs and expenses to be first made out of the proceeds of the sale and the conveyance or transfer as the case may be shall be executed by the  
20 Master or other officer of the Court to the purchaser his heirs and assigns in such form as shall be approved by the Court or a Judge and such conveyance or transfer shall vest the land sold in the purchaser for an estate in fee-simple free from encumbrances and in cases where the land is under the "Real Property Act" the purchaser shall be  
25 entitled to receive a certificate of title to the land purchased and the balance arising from the proceeds of such sale shall be subject to any orders of the Court for the benefit of the parties interested therein.

Application of proceeds of sale.

*Regulations—Miscellaneous Provisions—Penalties.*

30 60. The Governor may make regulations for the following purposes or any of them that is to say— Governor may make regulations.

- (I) Prescribing the duties of all persons engaged or employed in the administration of this Act.
- (II) For regulating the security to be given by any such persons and for defining the limits of districts and places within  
35 which any such persons are to act.
- (III) Prescribing tables and rules for fixing values in order to ascertain the amount of any tax or contribution.
- (IV) Prescribing returns to be furnished to the Commissioners and the form and contents thereof and the time and mode of furnishing the same.  
40
- (V) For carrying out the objects of this Act in respect to all matters in this Act in connection with which the word "prescribed" occurs in any section thereof and generally for carrying out all matters of detail in connection with the  
45 said Act.
- (VI) Imposing a penalty not exceeding fifty pounds for any breach of any regulation.

61. The Governor may make all such other regulations either applicable generally or to meet particular cases as may be necessary  
50 or desirable to carry out the objects and purposes of this Act or as may be convenient for the administration thereof.

Further power.

62. All such regulations shall be published in the *Gazette* and within fourteen days after the making thereof shall be laid before both Houses of Parliament if Parliament be then sitting and if  
55 Parliament be not then sitting then within fourteen days after the beginning of the next session and upon publication in the *Gazette* all such Regulations shall have the force of law.

Publication of regulations.



*Land Tax (No. 2).*

63. If the occupier of any land when requested by the Commissioners or by any other officer appointed under this Act to disclose the name of the owner of such land or of the person entitled to receive the rents and profits of such land shall refuse or wilfully omit to disclose such name or shall wilfully misstate the same or shall neglect and refuse to give any information in his possession which shall be required by the Commissioners or any such officer such person shall for every such offence forfeit and pay a penalty not exceeding twenty pounds.
64. If any person does any of the following things—
- (I) Wilfully fails or neglects to furnish any returns within the prescribed time
  - (II) Knowingly and wilfully makes any false statement in any returns or makes any false answer for the purpose of evading assessment or
  - (III) By any falsehood wilful neglect fraud art or contrivance whatsoever evades or attempts to evade assessment of his land
- Every such person shall on proof thereof be assessed and charged treble the amount of the tax of which such person has sought to evade the payment in addition to any tax for which such person would have been otherwise liable and every such person shall also be liable to forfeit and pay a penalty of not less than five pounds nor more than one hundred pounds.
65. If any person shall obstruct any officer acting in the discharge of his duties under this Act or shall refuse or neglect to answer any lawful question put by any such officer relating to any land belonging to such person or shall give any false or evasive answer he shall be liable to a penalty not exceeding fifty pounds.
66. If any person in any declaration authorized by this Act knowingly and wilfully declares to any matter or thing which is false or untrue such person shall be guilty of perjury and be liable to be dealt with accordingly.
67. In case any taxpayer shall have made default in furnishing any returns or if the Commissioners be not satisfied with the return furnished by any taxpayer the Commissioners may make an assessment in such sum as in the Commissioners' judgment ought to be charged by virtue of this Act and thereupon shall give notice thereof to the taxpayer to be charged and such additional assessment shall be subject to appeal but the taxpayer shall not be entitled to any costs on appeal.
68. If the Commissioners shall be dissatisfied with any return furnished by any taxpayer under this Act they may make further inquiry by writing and if the Commissioners shall not within fourteen days receive any answer or shall receive an unsatisfactory answer it shall be lawful for them by summons in a form to be prescribed to require such persons as they may think fit to attend before them at their office or at such place near to the residences of such persons as they may think fit and to produce such books papers documents and evidences touching the assessment in question as may respectively be in their custody or control and then and there to be examined by the Commissioners touching the said assessment.
69. Every person so summoned on being tendered the prescribed sum for his expenses shall be bound to obey the said summons and to answer truthfully all questions on such examination and in default thereof the person so failing without lawful excuse shall upon conviction incur a penalty not exceeding one hundred pounds.
70. Every proceeding under this Act or any regulation made thereunder for any omission default offence or act to which any penalty is attached where no other mode of proceeding is by this Act provided

The occupier or person in possession refusing to give the name of the owner is liable to a penalty.

Penalty for making false returns &c.

Penalty for obstructing officers &c.

Persons making false declaration &c. guilty of perjury.

Parties making default to be assessed by Commissioners

Commissioners if dissatisfied may make inquiry and summon witnesses.

Party summoned to attend.

Proceedings to be before Magistrates.



*Land Tax* (No. 2).

provided may be heard and determined in a summary way by any Stipendiary or Police Magistrate under the provisions of any Act now or hereafter to be in force relating to the duties of Justices of the Peace with respect to summary convictions and orders.

5 71. In any action against any officer or person for anything done in pursuance of this Act or in the execution of the powers or authorities conferred thereby or by the regulations the defendant in such action may plead the general issue and give this Act and the special matter in evidence at the trial. Action against officers &c.

10 72. The production of the *Gazette* containing any regulations purporting to be regulations under this Act or any notice purporting to be published by the Commissioners in pursuance of this Act or such regulations or any notice of the appointment of any officer under this Act shall be conclusive evidence of such regulation publication or appoint- Evidence.  
15 ment and the production of any assessment-book or of any document under the hand of the Commissioners purporting to be a copy of or extract from any assessment-book shall be conclusive evidence of the making of the assessment and except in the case of proceedings in appeal against the assessment when the same shall be *prima facie*  
20 evidence only shall be conclusive evidence that the amount and all the particulars of such assessment appearing in such book or document are absolutely correct.

73. If any person shall obstruct or hinder the Commissioners or any person having an order for that purpose under the hands of Penalty for certain offences.  
25 the Commissioners or any of them in the exercise of any right or doing of anything authorized by this Act or any regulation such first-mentioned person shall on conviction forfeit and pay for every such offence a penalty not exceeding fifty pounds.

74. This Act may be cited as the "Land Tax Act 1886" and Short title.  
30 for the purposes of the said Act and of all regulations and forms thereunder the expression Interpretation.

"Actual value" means the capital sum for which the fee simple would sell for cash if the land together with all improvements on or under it were to be sold.

35 "Board" means the Board of Review appointed under this Act.

"Commissioners" mean the Commissioners of Inland Revenue appointed under this Act.

40 "Company" includes bodies corporate and all companies whether registered under the "Companies Act" or not formed wholly or mainly for the purpose of profit or for mutual benefit to the shareholders and includes all banking and insurance companies carrying on business in this Colony.

45 "District" means a land tax district for purposes of assessment under this Act and includes any group or combination of districts and any division of a district.

"Governor" means the Governor with the advice of the Executive Council.

"Land Tax" means the impost or charge upon land authorized by this Act.

50 "Prescribed" means prescribed by the regulations to be made under this Act provided that where under this Act anything is required to be done in the "prescribed form" it shall be sufficient if such thing be done substantially in the form so prescribed or to the effect thereof.

55 "Trustee" in addition to every person appointed or constituted such by act of parties order or declaration of a Court or operation



*Land Tax (No. 2).*

operation of law means and includes an executor or administrator and every person having or taking upon himself the administration or control of land affected by an express trust or having by law the direction control or management of the land of any person under legal disability which may be

5

“Unimproved value” means the capital sum for which the fee simple would sell for cash after deducting from such sum the cash value of all improvements on or under the land.

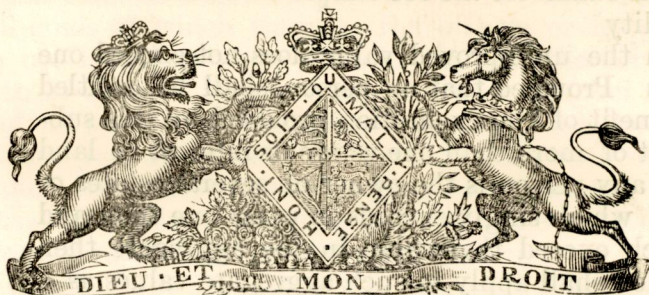


*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

*Legislative Assembly Chamber,  
Sydney, 9 September, 1886, A.M. }*

*F. W. WEBB,  
Acting Clerk of Legislative Assembly.*

## New South Wales.



ANNO QUINQUAGESIMO

# VICTORIÆ REGINÆ.

\*\*\*\*\*

No.

An Act for imposing a Tax on Land.

**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 :—

5

### *Incidence—Obligation—and Payment of Tax.*

1. Every owner of land situate in New South Wales and not included in the exemptions specified in the next following section shall at the times and in the manner hereinafter directed pay to Her Majesty every year a tax in respect of such land of one halfpenny for  
10 every pound of the unimproved value thereof in excess of one thousand pounds as assessed under the provisions of this Act And every such owner whether resident in the Colony or not shall for all purposes of this Act be deemed to be a taxpayer.
2. The lands and classes of lands hereinafter specified are  
15 exempted from assessment under this Act viz.—

- (I) Lands being Crown lands within the meaning of the “Crown Lands Act of 1884” and not subject to any right of purchase and lands held under conditional lease under the said Act.
  - (II) Lands not being Crown lands as aforesaid vested in Her  
20 Majesty or in any person for or on behalf of Her Majesty by  
544—A

Land tax of halfpenny in the pound to be raised.

Exemption from land tax.

virtue



*Land Tax (No. 2).*

virtue of any Act authorizing the resumption of land by or on behalf of Her Majesty or otherwise vested in or belonging to Her Majesty.

- 5 (III) All lands vested in the Commissioner for Railways  
 (IV) Public Roads and Thoroughfares—Public Reserves and Parks—Cemeteries—Commons subject to the Acts in force for the time being regulating Commons  
 10 (V) Lands occupied or used exclusively for or in connection with hospitals benevolent institutions public charitable purposes churches chapels for public worship affiliated colleges universities mechanics institutions and schools of arts all lands on which are erected public markets town halls and municipal council chambers the fee-simple of which is vested in any municipality  
 15 (VI) Lands of which the unimproved value does not exceed one thousand pounds Provided that no person shall be entitled to claim the benefit of the exemption provided by this subsection in respect of more than one estate or interest in land and that in case any person is the owner of several estates or interests none of which singly exceeds in value one thousand pounds but which exceed that value in the aggregate then the said exemption shall apply to such aggregate values as a lump sum and provided also that the exemptions in this section declared shall not (except in the case of the Crown)  
 20 relieve the owners of exempt lands from the obligations and penalties hereinafter imposed in respect to returns.

3. Subject to the provisions of this Act every person who is whether at law or in Equity— Who to be owners for purposes of Act.

- 30 (a) Entitled to land for any estate of freehold in possession or  
 (b) Entitled to land for any such estate of freehold as aforesaid as a married woman to her separate use otherwise than by the intervention of trustees or  
 (c) Entitled to appoint or to dispose immediately and absolutely of the fee-simple of any land or  
 35 (d) Who is a settlor grantor assignor or transferrer of land comprised in any settlement grant assignment transfer conveyance or other instrument not made *bonâ fide* for valuable consideration or  
 40 (e) Entitled to land partly in one way and partly in another or others of the aforesaid ways

shall in respect of such land be deemed an "owner" and liable to pay land tax therefor under this Act Provided that no person so entitled in any way as aforesaid under or by virtue of any mortgage legal or equitable or of any charge or encumbrance shall for the purposes of  
 45 this Act be deemed to be an owner Provided also that the liability of the land of any such owner to land tax under this Act shall not be affected by the fact that in Equity there may have been a conversion of such land pursuant to or in consequence of any direction contained in any will settlement or other instrument.

50 4. Land tax for the half-year ending on the thirty-first day of December in the year one thousand eight hundred and eighty-six shall be due and payable on the thirty-first day of January in the year one thousand eight hundred and eighty-seven to the persons and in the manner prescribed And in each and every year after the year one  
 55 thousand eight hundred and eighty-six land tax shall be due and payable as aforesaid on the thirtieth day of June and the thirty-first day of December by equal half-yearly payments of a moiety of the tax assessed for such year.

5. Every taxpayer or person who shall fail to pay the tax assessed under this Act or which he is liable to pay before the expiration of thirty Fine &c. on defaulting taxpayer.  
 clear



*Land Tax (No. 2).*

clear days after the same has become due and payable shall in addition to the tax pay by way of fine a sum equal to ten pounds per centum thereof together with interest on the amount of such tax to be calculated at the rate of ten pounds per centum per annum from the day when the tax became due until payment shall be made. Provided always that for good and sufficient reason shown by such taxpayer or person the Minister may on the recommendation of the Commissioners remit the whole or any portion of such fine.

6. The land tax and every sum imposed or incurred by way of fine or interest in addition to such tax shall be deemed when the same shall fall due or be payable to be a debt due to Her Majesty and payable to the Colonial Treasurer or the prescribed persons for the public uses of this Colony.

*Land tax &c. to be a debt due to Her Majesty.*

7. If more persons than one are owners of land subject to assessment under this Act whether jointly or in common or otherwise the land tax payable in respect of such land shall be the same as if one person owned the same in severalty. As between themselves such persons shall be liable to pay such land tax ratably in proportion to their participation in the rents and profits of or interest in such land to be ascertained if necessary in the prescribed manner and such persons shall have the remedies for enforcing such payments herein-after provided in respect of contributories but every such person shall be liable to Her Majesty for the whole of such land tax.

*Provision for co-ownership and other interests.*

8. Every agent for any owner of land permanently or temporarily absent from the Colony and every trustee shall be assessed in respect of land the owner of which is represented by such agent or in respect of land vested in such trustee whether solely or jointly with other trustees. And every such agent and trustee shall be chargeable with the tax payable in respect of such land in the same manner as if such land were his own but he shall be assessed in respect thereof in a representative character only and each such assessment shall be kept separate and distinct from his individual assessment (if any)—

*Agents trustees &c. when responsible as individuals.*

(I) Every such agent or trustee shall be answerable for the doing of all such acts matters or things as are required to be done by an owner

(II) Shall be subject to the like penalty or liability for any neglect refusal or default as any other person and

(III) Is hereby authorised to recover from any person in whose behalf he is compelled to pay land tax the amount of the tax so paid by him or to retain out of any money which shall come to him in his representative character so much from time to time as shall be sufficient to pay such tax and he is hereby indemnified for all payments which he shall make in pursuance of this Act

(IV) But such agent or trustee shall not be personally liable for land tax to any further or greater extent than the value of such funds as are or may be in his hands in his representative character or as trustee or of which he shall have the controlling power after receiving notice of such assessment as hereinafter provided

Subject as aforesaid the remedies for enforcing payment of land tax in respect of land vested in or under the control or direction of any agent or trustee shall be the same as in respect of land of which any other person is owner.

9. Trustees in respect of the same land shall be assessed jointly but shall be jointly and severally responsible for the due furnishing of returns and be liable in respect of any default therein.

*Trustees to be assessed jointly but jointly and severally responsible.*

10. Co-partners shall be assessed jointly in the name of the firm or style of the co-partnership in respect of land belonging to the firm

*Partners to be assessed jointly as to land of firm.*



*Land Tax (No. 2).*

firm and shall be chargeable jointly with the tax payable in respect thereof and such assessment shall be kept separate and distinct from the individual assessment of any such partner. Every co-partner shall be separately responsible for the due furnishing of returns relating to  
5 such land and liable in respect of any default therein.

11. Every company shall in the name of its "Public Officer" ascertained as hereinafter provided be deemed to be an owner in respect of land belonging to such company or held by any person or persons on behalf of or in trust for such company. And the following provisions  
10 shall have effect in respect to every company viz.—

Land tax payable  
by Companies.

(i) Every such company carrying on business in this Colony at the commencement of this Act shall at all times be represented by a person residing in the said Colony and a place within the said Colony shall be appointed from time to time by such company at which any notices or other instruments affecting the company under this Act may be served or delivered—  
15

(ii) Such person shall be called the "Public Officer" of the company for the purposes of this Act and shall be appointed—  
20

(a) In the case of a company having a local board of directors or managers resident in the Colony within three months after the passing of this Act.

(b) In the case of a company not having such board within six months after the passing of this Act. Provided that for the purposes of the first assessment under this Act the "Public Officer" for any company shall be such  
25 Managing Director, Director or Secretary as the Commissioners shall nominate for that purpose.

(iii) The office of Public Officer shall be kept constantly filled by the making of fresh appointments thereto from time to time as may be necessary.  
30

(iv) Every company failing or neglecting within the time required by this Act to appoint a public officer or to fill vacancies in that office or name a place at which notices or other instruments may be served or delivered as aforesaid shall be liable to a penalty not exceeding fifty pounds a day for every day after the time aforesaid during which such neglect shall continue.  
35

(v) Every such public officer shall be answerable for the doing of all such acts, matters or things as are required to be done under this Act by an owner.  
40

(vi) Any act, return or representation done or made by a public officer in respect of any matter or thing required to be done or performed under this Act relating or pertaining to the business of the company for which he is such public officer shall be deemed the act, return or representation of such company and shall be of the same force and effect as if made by such company.  
45

(vii) Any notice, process or proceeding which under this Act may be taken against any company may be given to be served upon or taken against the public officer and if at any time there be no public officer then any such notice, process or proceeding may be given to be served upon or taken against any officer or person acting or appearing to act in the business or affairs of such company.  
50

(viii) Every new company shall within three months after it shall commence or enter into business after the passing of this Act appoint a public officer and name a place for delivery of notices as aforesaid.  
55



*Land Tax (No. 2).*

12. Every covenant or agreement between landlord and tenant or between any other parties contrary to the true intent of or for the purpose of defeating this Act shall be void and of no effect as between the parties thereto whether such covenant or agreement shall be made before or after the passing of this Act.

Covenants &c.  
contrary to Act  
when void &c.

13. Notwithstanding any sale or contract of sale or any transfer assignment or conveyance of any land or of any estate or interest therein such land shall continue to be liable for the payment of land tax due and payable to Her Majesty in respect thereof so long as it shall remain unpaid.

Land liable for tax  
notwithstanding  
transfer.

*Apportionment of Land Tax—Contribution &c.*

14. Every owner of land subject to land tax shall be liable and a debtor to Her Majesty for the full payment of the whole amount of such tax but every such owner who shall have paid any land tax shall be entitled to recover a proper proportion of such tax from the persons and in manner hereinafter mentioned. Provided that no such tax shall be payable by any person after it has been previously paid in respect of the same land and for the same year.

Liability of owner  
and apportionment  
among others  
interested.

15. Every taxpayer or person who pursuant to the provisions of this Act has paid any money by way of land tax or any contribution thereto shall be entitled to contribution from all owners of the land taxed as defined by section three of this Act and also from the owners of every term in such land not having less than seven years to run at the time when such tax became due and payable. Provided that as between lessor and lessee sub-lessee or assignee of the term the immediate reversion expectant on the term is owned by the person claiming contribution. But the Crown shall in no case be liable as a contributory.

Contribution.

16. The amount of the contribution to be made pursuant to the last preceding section shall be a sum which bears the same proportion to the whole amount of the tax as the value of the estate or term owned by the contributory and by every person from whom he is entitled to claim contribution (if any) bears to the value of the fee-simple. And in all cases of contribution between the owner of any term originally created by way of building lease or subsequently created by way of sub-lease or otherwise out of such lease and the owner of the freehold or reversion the amount of contribution shall be a sum which bears the same proportion to the whole amount of the tax as the value of the term bears to the value of the estate or interest of the owner of the freehold or reversion such values being in all cases ascertained as hereinafter provided.

Amount of contribu-  
tion.

17. Every contribution which any person is liable to pay as a contributory pursuant to the provisions of this Act shall be a debt payable on demand by such contributory to the person (hereinafter termed contributtee) entitled to contribution and the contributtee may add such contribution to any rent becoming due from such contributory in respect of any such term of years as aforesaid. And every remedy exercisable by the contributtee in case of non-payment of rent by such contributory shall be exercisable by him in case of the non-payment of the amount of contribution added to such rent or any part thereof.

Contribution  
recoverable.

18. The calculation of values required to be made for the purpose of fixing the amount of any contribution or payment shall be made in accordance with the prescribed rules and tables.

Rules and tables for  
calculation of values

19. Every taxpayer or contributory who shall pay any land tax or contribution in a representative character shall be entitled to recover from every owner of the land taxed whom he represents or for whom he is a Trustee in proportion to his estate or interest in such

Indemnity to  
representative tax-  
payer or contributor.



*Land Tax (No. 2).*

such land or to retain out of any money that shall come to him in such character such a sum as will indemnify him against the payments which by this Act he is required to make in such capacity.

*Districts—Administration &c.*

5 20. For the purposes of this Act the Police Districts as defined Districts for land  
for the time being shall be Land Tax Districts Provided that the tax purposes.  
Governor may by proclamation in the *Gazette* subdivide any such  
Police District into several Land Tax Districts and may abolish any  
such Districts and create new Districts independently of such Police  
10 Districts.

21. The general authority for the administration of this Act Appointment of  
shall be the Commissioners of Inland Revenue And such Commis- Commissioners of  
sioners shall consist of three persons to be appointed by the Governor Inland Revenue.  
of whom the Commissioner of Stamps for the time being shall be one  
15 On the death resignation or removal of any such Commissioner the  
Governor may appoint some person in his place and in case of the  
absence or temporary incapacity of any such Commissioner may appoint  
a person to act in his place during such absence or incapacity And  
the person so appointed shall have and exercise all the powers and  
20 duties of such Commissioner Anything authorized by this Act to be  
done by the Commissioners may be done by any two of them provided  
that the Commissioner of Stamps be one of such two Anything  
authorized to be done by District Commissioners and any power con-  
ferred on such Commissioners by this Act may equally be done and  
25 exercised by the Commissioners of Inland Revenue.

22. The Governor may appoint so many District Commis- District Commis-  
sioners of Inland Revenue for any single district or group of sioners of Inland  
districts as he may think fit Such District Commissioners shall have Revenue.  
and exercise within their respective districts all powers and duties  
30 which the Governor on the recommendation of the Commissioners  
shall delegate to them and the Commissioners of Inland Revenue  
shall be Commissioners for the Metropolitan Police District.

23. The office of Commissioner or District Commissioner of Office of Commis-  
Inland Revenue may be held in conjunction with any other office in sioner &c. may be  
35 the Public Service unless the Governor considers such combination held in conjunction  
of offices to be in any case incompatible. with others.

24. The Governor may appoint so many assessors collectors clerks Assessors and other  
and other officers as he may deem necessary and such persons may be officers.  
40 appointed in respect of a district or districts or a division or divisions  
of any district or districts or generally for the purposes of this Act.

25. A notification in the *Gazette* that any person therein named Gazette notice of  
has been appointed a Commissioner District Commissioner Assessor or appointments  
other officer for the purposes of this Act shall be conclusive evidence sufficient.  
45 of such appointment.

26. Every person appointed under this Act shall preserve and Secrecy to be  
aid in preserving the secrecy of all matters that may come to his maintained.  
knowledge in his official capacity and shall not communicate any such  
matter to any person whomsoever except in the performance of his  
duties under this Act.

27. Every Commissioner and District Commissioner shall before Commissioners and  
acting in the execution of his office take and subscribe such oath of others to take oath  
50 fidelity and secrecy as may be prescribed before a Stipendiary or Police of fidelity and  
Magistrate and such oath shall also be taken and subscribed by every secrecy.  
officer clerk or person employed under this Act before so acting  
55 which oath may be administered by a Commissioner or District  
Commissioner.



*Land Tax (No. 2).*

28. Every person who in contravention of the true intent of such oath and without lawful excuse reveals any matter or thing which has come to his knowledge in the execution of his office shall be guilty of a misdemeanour and may be imprisoned for any term not exceeding two years with or without hard labour. If any person acts in the execution of his office before he has taken the prescribed oath he shall forfeit a sum of not less than ten nor more than one hundred pounds.

Penalty for breach  
of intent of oath &c.

*Assessments for Land Tax &c.*

29. The Commissioners shall in the prescribed manner give or cause to be given not less than thirty clear days notice in every district of the time and place at which all persons shall furnish the prescribed returns of all lands of which they are the owners or lessees for any term having not less than seven years to run and whether such lands are subject to or exempt from assessment under this Act and it shall be the duty of all such owners and lessees to apply for the prescribed forms of returns and any person failing to furnish such returns shall not be exempted from any penalty he may have incurred thereby by reason only that he received no notice to furnish the same or that the prescribed form of return was not delivered to him.

Commissioners to  
give notice of returns.

Persons to provide  
themselves with  
forms of returns.

30. Every such owner or lessee as aforesaid whether entitled to exemption or not shall upon the publication of such notice in the prescribed manner prepare and deliver within the period to be mentioned in such notice to the assessor or other person appointed to receive the same returns in writing in the form prescribed and signed by the person making the same of the description situation and value of the land the subject of such return and of all the improvements thereon and of all other particulars which may be prescribed to which return there shall be appended a declaration in the prescribed form that such return is true and accurate in all particulars to the best of the knowledge and belief of the declarant.

Persons to furnish  
returns and declare  
to truth thereof.

31. The following provisions shall have effect and the directions therein contained shall be complied with by the respective persons concerned therewith for the purposes of assessing Land for Land Tax viz.—

Provisions and  
directions in further-  
ance of assessment.

(I) The returns to be furnished by every company shall contain such particulars be in such form and be furnished to the Commissioners at such time as may respectively be prescribed. At the foot of every such return there shall be added a declaration by the public officer furnishing it that the same is true and accurate in all particulars.

Returns of  
Companies.

(II) Any returns required to be furnished by any person or company may be posted to the address of the District Commissioners.

Returns may be  
forwarded by post.

(III) The Commissioners or any District Commissioner may when and so often as he thinks necessary require any person to make a further or fuller returns respecting value or any other matter authorized by this Act or prescribed by regulation.

Commissioners may  
require further  
returns.

(IV) Where any portion of land is or is alleged to be situate partly in one district and partly in another or where it is uncertain in what district any portion of land is situate the Commissioners or District Commissioners may enter such portion in the assessment-book of such district as they consider most convenient for purposes of assessment or until (in the latter case) they shall have ascertained the district in which such portion is actually situate in which case they shall transfer the entry to the proper assessment-book and deal with the portion of land and the owner thereof accordingly.

Land situate partly  
in one district and  
partly in another.

(v)



*Land Tax (No. 2).*

- (v) Any assessor may enter at any reasonable hour during the daytime upon land or premises for the purpose of assessing the same and may put to the occupier or owner thereof any questions touching any of the particulars thereof which he is required to furnish Assessor may enter and ask questions.
- (vi) Where the name of an owner of any land cannot after due inquiry be found such land shall be entered in the assessment-book by the name of "the owner" and he shall be liable to taxation by that designation Provision when name of owner unknown.
- (vii) If the Commissioners or any District Commissioners shall think that any assessment made by any assessor is unfair or incorrect they may direct another assessment to be made in place thereof by any person whom they may select for the purpose. If assessment wrong new one may be ordered.
- (viii) If any Commissioner or District Commissioner is the owner of any land liable to land tax the assessment of such land shall be examined by such person as the Governor may from time to time by any order published in the *Gazette* appoint in that behalf instead of by the Commissioners And such person shall have the like powers in respect of the assessment of such land as are hereinbefore conferred on the Commissioners in respect of other land And every Commissioner shall have the like right of appeal from assessment as any other person save that the appeal shall be to some person so appointed as aforesaid instead of to the Commissioners. Lands of Commissioners.

*Assessment-book.*

32. From the returns furnished to the Commissioners pursuant to this Act and from all sources of information and material for making assessments provided by this Act or the Regulations the Commissioners shall on or before the thirty-first day of December in the year one thousand eight hundred and eighty-six cause an assessment-book to be prepared as hereinafter provided for each district for the time being And in every third year after the year one thousand eight hundred and eighty-six a like assessment-book shall be prepared in and for each district And every such book shall contain particulars arranged in the prescribed manner of all lands liable to land tax within each such district and shall be in force until a new assessment-book shall be completed And the prescribed notice shall be given of the completion of all such assessment books Provided always that any alteration or correction in any assessment-book authorized to be made on appeal from assessments or on order of a Court as hereinafter provided shall be made forthwith in the assessment-book to which the same shall relate. Assessment-book when to be made.

33. Every such assessment-book shall be so prepared as to show in separate columns the following particulars— Contents of assessment-book.

- (i) A short description of or reference to the land assessed
- (ii) The actual value of the land assessed
- (iii) The unimproved value of the land assessed
- (iv) The amount of the land tax
- (v) The names and descriptions of the taxpayers in respect of the land assessed so far as the same can be readily ascertained together with all other particulars which may from time to time be prescribed.

34. In the preparation of any such assessment-book the Commissioners may if they think proper use or adopt so much of any assessment then in force which shall have been made by or by the authority of the Municipal Council of the City of Sydney or the Council Power to use other assessments.



*Land Tax (No. 2).*

Council of any Municipality or of any other authority empowered by law to make assessments of land as may be applicable to or useful for the purpose of making any assessment under this Act.

35. The Commissioners or any person authorized in writing by Power to inspect &c.  
 5 them may at all reasonable times inspect free of charge all rate-books assessment-books and valuations relating to any land and all other books and documents relating to any assessment or valuation in the custody of the Town Clerk or any other officer of the City of Sydney or the Council Clerk or other officer of any Municipality and all deeds  
 10 certificates and other evidences of title books returns accounts and documents in the Land Titles Office or the General Registry Office for the Registration of Deeds or in any other public office and may require and take copies thereof or extracts therefrom.

36. Upon the completion of every assessment-book such book Deposit of assess-ment-book.  
 15 or a true copy thereof shall be deposited in the office of the Commissioners and the same shall be open free of charge to public inspection between the hours of ten o'clock in the forenoon and three o'clock in the afternoon on every day except Sundays Saturdays and public holidays.

37. Upon the completion of every assessment-book the Com- Notice to taxpayers.  
 20 missioners shall give the prescribed notice every year to every taxpayer whose name appears in such book of the particulars of the assessment and the amount of the tax which is payable in respect of the land for which such taxpayer has been assessed Such notice shall  
 25 be designated the "Notice of Assessment for Land Tax."

*Appeals from Assessment.*

38. Any taxpayer may within thirty days after the giving of Appeal.  
 the prescribed notice of any assessment or of any altered corrected or additional assessment appeal therefrom upon the ground that he is  
 30 not liable for such tax or any part thereof or that the amount of tax to be paid on the basis of such assessment is excessive.

39. If the land the subject of the assessment appealed from or Appeal to be heard by Board of Review or District Court.  
 any part of such land is situate in the Metropolitan Police District the appeal shall be to the Board of Review for such Police District  
 35 If such land is situate wholly or in part in any other Police District the appeal shall be to the Board of Review for that district But if the amount of the tax according to the assessment of any land wheresoever the same be situated shall exceed twenty pounds the taxpayer may at his option appeal therefrom to the District Court.

40. The Board of Review for the Metropolitan Police District Board of Review for Metropolitan Police District.  
 shall consist of five persons of whom two shall be such Stipendiary Magistrates having jurisdiction within the said district as the Governor shall appoint in each year and the other three members of such Board shall be appointed by the Governor in like manner Provided that  
 45 any one of the Commissioners may be appointed a member of such Board but no other person holding office under this Act.

41. The Board of Review for every District other than the Board of Review for the Police Districts &c.  
 Metropolitan Police District shall be the Police Magistrate of such district or having jurisdiction in some part thereof together with such  
 50 other person or persons not exceeding two as the Governor may appoint Provided that in the absence of any such appointment such Police Magistrate may himself exercise all the powers of the Board The jurisdiction and power of any such Board shall not be ousted or affected by the fact that land the subject of the assessment appealed  
 55 from is situate partly within and partly without the district for which such Board has been constituted And any person may be appointed to be and act as a member of the Board of Review for more districts than one.



*Land Tax (No. 2).*

42. The provisions and directions following shall be applicable to and govern all Boards of Review in respect to the conduct of business by and the powers of and procedure before such Boards namely :—

- 5 (I) Any three members of the Board for the Metropolitan Police District shall be a quorum and competent to do any act matter or thing required by this Act to be done by the Board. The quorum for any other Board shall be as prescribed. The Chairman in every case where he thinks a Chairman necessary shall be nominated by the Governor.
- 10 (II) Every Board shall give the prescribed notice of the time and place of holding their meetings and may adjourn their meetings in respect of time and place as they shall think most convenient.
- 15 (III) The meetings of the Board of Review shall not be deemed to be public and the Board may at any time or from time to time exclude from any such meeting or require to withdraw therefrom all or any persons whomsoever. Every Board of Review shall in respect of the examination of witnesses their expenses the production of papers and documents and the payment of expenses have all the powers and authorities conferred by the Act forty-fourth Victoria number one intituled "*An Act to regulate the taking of evidence by Commissioners under the Great Seal*" on members of a Commission appointed by the Governor.
- 20 (IV) Every Board shall have full power of hearing and determining all appeals from assessments within its district.
- 25 (V) If on the day appointed for a meeting of Board a quorum of members is not present the meeting shall stand adjourned until the next day and so from day to day until a quorum is present.
- 30 (VI) Any Commissioner District Commissioner Assessor or other officer may appear before any Board in support of the assessment and any person objecting thereto may appear in person or by his counsel solicitor or agent.
- 35 (VII) All appeals shall be heard in the prescribed order but where two or more appeals in any list of appeals relate to the same matter they may be heard together.
- 40 (VIII) The Board may alter the assessment-book in accordance with the decision given on any appeal and may also make such alterations in the descriptions of land assessed as may be necessary to facilitate identification of such land.
- 45 (IX) The chairman or some member of the Board shall initial all the alterations insertions and erasures if any made by the Board in each assessment-book and shall sign the same and deliver it to the Commissioners or to the District Commissioners as the case may be.
- 50 (X) The copy of the assessment-book so signed or so corrected and signed shall be the assessment-book for the district to which it relates and shall remain in force until a fresh book is made.
- 55 (XI) Subject to the provisions for stating cases hereinafter contained the decision of the Board on all appeals coming before it and on all other matters coming within its cognizance relating to the assessment-books shall be final and conclusive.
43. During the time that any assessment-book is in force the Commissioners may from time to time
- (I) Place thereon the name of any person of whose liability to taxation they are satisfied and erase therefrom the name of any person not so liable

Provisions as to  
Boards of Review.

Quorum of Board of  
Review.

Board may appoint  
and adjourn  
meetings.

Meetings of Board  
not public.

Board may examine  
on oath call for  
persons and papers.

Board of Review  
to settle appeals &c.

Adjournment of  
sitting.

Appearance before  
Board.

Appeals to be heard  
in order.

Board may correct  
assessment-book.

Board may correct  
description of land.

Chairman to initial  
amendments &c.

Such book to be book  
of district.

Decision of Board to  
be final.

Assessment-book  
may be added to and  
amended whilst in  
force.

(II)



*Land Tax (No. 2).*

- (II) Place thereon any land acquired by any person since the making of the last assessment which they are satisfied is liable to taxation and erase therefrom any land no longer so liable. The Commissioners in their discretion may reduce any assessment but nothing herein contained shall authorize them to increase any assessment already appearing on the assessment-book.

5 The prescribed notice shall be given to the persons to be affected (if any) of any addition to or amendment of the assessment-book or  
10 any assessment. Notices to be given.

44. Every person who would be affected by any such alteration in an assessment-book shall be entitled to appeal against such alteration to the Board of Review in the same manner as against an original assessment. All notices and other proceedings provided with respect  
15 to original assessments and appeals therefrom and the hearing thereof shall *mutatis mutandis* apply with respect to alterations of assessments and appeals therefrom. Appeal to Board.

45. Subject to such right of appeal as aforesaid every such amended assessment shall have the same effect and be accompanied by  
20 the same consequences as an original assessment. Effect &c. of amended entry.

46. Where appeal from assessment lies to a District Court the appellant on giving the Commissioners or District Commissioners the prescribed notice of appeal may at his option appeal either to the District Court sitting nearest his residence or nearest to the land assessed  
25 And such Court shall in every case have power to hear and determine such appeal. Where appeal is to District Court.

47. Every such appeal shall be commenced by a written notice in such form and containing such particulars as shall be prescribed or as near thereto as circumstances will permit delivered to the Registrar  
30 of the Court and to the Commissioners or District Commissioners within the period allowed for appealing. Commencement of appeal.

48. Every such appeal shall be heard at the earliest convenient sittings of the District Court next after fourteen days from the expiration of the time allowed for appealing and at the hearing the  
35 assessment-book or a copy of so much thereof as relates to the assessment appealed against certified under the hands of the Commissioners or District Commissioners shall be produced by or on behalf of the Commissioners and shall be received as evidence of the matters therein stated. Hearing of appeal.

49. Such Court shall hear evidence touching the question in dispute and at the same or at some adjourned or subsequent sittings the Court may make such order touching the matter in dispute and costs as shall be just and shall cause any alteration required by the decision to be immediately made in the assessment-book or a certified copy  
45 thereof and every such alteration shall be attested by the signature of the Judge of the said Court. Decision on appeal.

50. The District Court Judge and every Board of Review upon the hearing of any appeal may and on the application of either party to an appeal shall state a case for the opinion of the Supreme Court  
50 upon any point of law arising on such appeal and the Supreme Court shall hear and decide such case according to the practice on appeals from a District Court and on cases stated by Justices respectively and shall make such order as to costs as shall appear just. Case may be stated for Supreme Court.

51. In respect to such cases and the hearing thereof the following provisions shall have effect— Procedure on stated case.

- (I) If the taxpayer shall require the case he shall before he shall be entitled to have the case stated pay to the Commissioners or District Commissioners the prescribed fee.

(II)



*Land Tax (No. 2).*

(II) The Supreme Court shall hear and determine the question or questions of law arising on a case transmitted under this Act and shall thereupon reverse affirm or amend the assessment or determination in respect of which the case has been stated or remit the matter to the Commissioners with the opinion of the Court thereon or may make such other order in relation to the matter and may make such other order as to costs as to the Court may seem fit and all such orders shall be final and conclusive on all parties.

(III) The said Court shall have power if it thinks fit to cause the case to be sent back for amendment and thereupon the same shall be amended accordingly.

(IV) The authority and jurisdiction hereby vested in the said Court may be exercised by a Judge of the Court sitting in Chambers.

52. The obligation to pay and the right to receive and recover land tax shall not be suspended by any appeal but if the appellant succeeds on such appeal the amount (if any) of the tax received by the Commissioners or District Commissioners in excess of the amount which according to the decision on such appeal was properly payable by him shall forthwith be repaid to him by the Commissioners.

Right to recover tax not suspended by appeal.

*Recovery of Land Tax by Ordinary Process and by Distress.*

53. If any land tax shall be in arrear the Commissioners without prejudice to any right to recover such tax in any other way may sue for and recover the same in any Court of competent jurisdiction and any action therefor may be maintained in the name of the Commissioners without specifying the name of the person holding the office and shall not be liable to be abated by any vacancy or change occurring in the office of Commissioner or otherwise.

Recovery by ordinary process.

54. If any land taxes shall be in arrear for thirty days after the giving of the prescribed notice to the taxpayer to pay the same the Commissioners or any person authorized by them may thereupon by warrant under their or any one of their hands distrain the goods and chattels of such taxpayer wherever the same may be for payment of taxes in arrear and if the sum for which the distress is taken together with the reasonable costs of distress be not paid within five days after the distress has been made then the goods and chattels distrained or so much as shall be sufficient to pay such sum and costs may be sold and the proceeds after deducting such sum and costs and all expenses shall be paid over to the taxpayer.

Recovery by distress.

*Recovery of Land Tax by Letting and Sale of Land.*

55. The land tax shall until payment be a first charge upon the land taxed in priority to all rates mortgages charges liens and encumbrances whatsoever.

Land tax to be a first charge upon the land.

56. Whenever any land tax payable in respect of any land shall have been in arrear for the space of two years it shall be lawful for the Commissioners to cause to be published for three consecutive weeks in the *Gazette* a notice specifying such land and the amount of tax due in respect thereof and stating that if such tax be not paid within one year from the first publication of such notice the Commissioners will let the land from year to year as provided by this Act or will apply to the Supreme Court for a sale thereof.

Notice of intention to let or sell.

57. If after one year from the first publication of such notice the said tax due at the time of such first publication is still unpaid the Commissioners may let such land or any part thereof from year to year

Commissioners may let from year to year

to



*Land Tax (No. 2).*

to year and may receive the rents and profits thereof and apply the same towards the payment of the said tax or part thereof and of costs and expenses and hold any surplus in trust for the rightful owners of such land.

- 5 58. The Commissioners instead of letting such lands may by petition to the Supreme Court or any Judge thereof apply for a sale of the land described in such notice or of so much as may be necessary and the Court or Judge on being satisfied by affidavit or otherwise that the arrears are lawfully due and were in arrear at the time of the  
10 first publication of such notice and that all things required by this Act to be done by the Commissioners have been done shall order the sale of the said land or so much thereof as shall be sufficient to pay all arrears due up to the time of sale together with any sum payable by way of fine or interest and all costs of and attending the  
15 application and of and attending the sale of such land and that the proceeds be paid into Court.

Commissioners may apply at Supreme Court for sale.

59. The Court or a Judge shall order payment of the said tax costs and expenses to be first made out of the proceeds of the sale and the conveyance or transfer as the case may be shall be executed by the  
20 Master or other officer of the Court to the purchaser his heirs and assigns in such form as shall be approved by the Court or a Judge and such conveyance or transfer shall vest the land sold in the purchaser for an estate in fee-simple free from encumbrances and in cases where the land is under the "Real Property Act" the purchaser shall be  
25 entitled to receive a certificate of title to the land purchased and the balance arising from the proceeds of such sale shall be subject to any orders of the Court for the benefit of the parties interested therein.

Application of proceeds of sale.

*Regulations—Miscellaneous Provisions—Penalties.*

60. The Governor may make regulations for the following  
30 purposes or any of them that is to say—  
(I) Prescribing the duties of all persons engaged or employed in the administration of this Act.  
(II) For regulating the security to be given by any such persons and for defining the limits of districts and places within  
35 which any such persons are to act.  
(III) Prescribing tables and rules for fixing values in order to ascertain the amount of any tax or contribution.  
(IV) Prescribing returns to be furnished to the Commissioners and the form and contents thereof and the time and mode  
40 of furnishing the same.  
(V) For carrying out the objects of this Act in respect to all matters in this Act in connection with which the word "prescribed" occurs in any section thereof and generally for carrying out all matters of detail in connection with the  
45 said Act.  
(VI) Imposing a penalty not exceeding fifty pounds for any breach of any regulation.

Governor may make regulations.

61. The Governor may make all such other regulations either  
50 applicable generally or to meet particular cases as may be necessary or desirable to carry out the objects and purposes of this Act or as may be convenient for the administration thereof.

Further power.

62. All such regulations shall be published in the *Gazette* and within fourteen days after the making thereof shall be laid before  
55 both Houses of Parliament if Parliament be then sitting and if Parliament be not then sitting then within fourteen days after the beginning of the next session and upon publication in the *Gazette* all such Regulations shall have the force of law.

Publication of regulations.



*Land Tax (No. 2).*

63. If the occupier of any land when requested by the Commissioners or by any other officer appointed under this Act to disclose the name of the owner of such land or of the person entitled to receive the rents and profits of such land shall refuse or wilfully omit to disclose such name or shall wilfully misstate the same or shall neglect and refuse to give any information in his possession which shall be required by the Commissioners or any such officer such person shall for every such offence forfeit and pay a penalty not exceeding twenty pounds.
- The occupier or person in possession refusing to give the name of the owner is liable to a penalty.
64. If any person does any of the following things—
- (I) Wilfully fails or neglects to furnish any returns within the prescribed time
- (II) Knowingly and wilfully makes any false statement in any returns or makes any false answer for the purpose of evading assessment or
- (III) By any falsehood wilful neglect fraud art or contrivance whatsoever evades or attempts to evade assessment of his land
- Every such person shall on proof thereof be assessed and charged treble the amount of the tax of which such person has sought to evade the payment in addition to any tax for which such person would have been otherwise liable and every such person shall also be liable to forfeit and pay a penalty of not less than five pounds nor more than one hundred pounds.
- Penalty for making false returns &c.
65. If any person shall obstruct any officer acting in the discharge of his duties under this Act or shall refuse or neglect to answer any lawful question put by any such officer relating to any land belonging to such person or shall give any false or evasive answer he shall be liable to a penalty not exceeding fifty pounds.
- Penalty for obstructing officers &c.
66. If any person in any declaration authorized by this Act knowingly and wilfully declares to any matter or thing which is false or untrue such person shall be guilty of perjury and be liable to be dealt with accordingly.
- Persons making false declaration &c. guilty of perjury.
67. In case any taxpayer shall have made default in furnishing any returns or if the Commissioners be not satisfied with the return furnished by any taxpayer the Commissioners may make an assessment in such sum as in the Commissioners' judgment ought to be charged by virtue of this Act and thereupon shall give notice thereof to the taxpayer to be charged and such additional assessment shall be subject to appeal but the taxpayer shall not be entitled to any costs on appeal.
- Parties making default to be assessed by Commissioners
68. If the Commissioners shall be dissatisfied with any return furnished by any taxpayer under this Act they may make further inquiry by writing and if the Commissioners shall not within fourteen days receive any answer or shall receive an unsatisfactory answer it shall be lawful for them by summons in a form to be prescribed to require such persons as they may think fit to attend before them at their office or at such place near to the residences of such persons as they may think fit and to produce such books papers documents and evidences touching the assessment in question as may respectively be in their custody or control and then and there to be examined by the Commissioners touching the said assessment.
- Commissioners if dissatisfied may make inquiry and summon witnesses.
69. Every person so summoned on being tendered the prescribed sum for his expenses shall be bound to obey the said summons and to answer truthfully all questions on such examination and in default thereof the person so failing without lawful excuse shall upon conviction incur a penalty not exceeding one hundred pounds.
- Party summoned to attend.
70. Every proceeding under this Act or any regulation made thereunder for any omission default offence or act to which any penalty is attached where no other mode of proceeding is by this Act provided
- Proceedings to be before Magistrates.



*Land Tax (No. 2).*

provided may be heard and determined in a summary way by any Stipendiary or Police Magistrate under the provisions of any Act now or hereafter to be in force relating to the duties of Justices of the Peace with respect to summary convictions and orders.

5        71. In any action against any officer or person for anything done in pursuance of this Act or in the execution of the powers or authorities conferred thereby or by the regulations the defendant in such action may plead the general issue and give this Act and the special matter in evidence at the trial. Action against officers &c.

10        72. The production of the *Gazette* containing any regulations purporting to be regulations under this Act or any notice purporting to be published by the Commissioners in pursuance of this Act or such regulations or any notice of the appointment of any officer under this Act shall be conclusive evidence of such regulation publication or appoint- Evidence.  
15 ment and the production of any assessment-book or of any document under the hand of the Commissioners purporting to be a copy of or extract from any assessment-book shall be conclusive evidence of the making of the assessment and except in the case of proceedings in appeal against the assessment when the same shall be *prima facie*  
20 evidence only shall be conclusive evidence that the amount and all the particulars of such assessment appearing in such book or document are absolutely correct.

73. If any person shall obstruct or hinder the Commissioners or any person having an order for that purpose under the hands of Penalty for certain offences.  
25 the Commissioners or any of them in the exercise of any right or doing of anything authorized by this Act or any regulation such first-mentioned person shall on conviction forfeit and pay for every such offence a penalty not exceeding fifty pounds.

74. This Act may be cited as the "Land Tax Act 1886" and Short title.  
30 for the purposes of the said Act and of all regulations and forms Interpretation.  
thereunder the expression

"Actual value" means the capital sum for which the fee simple would sell for cash if the land together with all improvements on or under it were to be sold.

35        "Board" means the Board of Review appointed under this Act.

"Commissioners" mean the Commissioners of Inland Revenue appointed under this Act.

40        "Company" includes bodies corporate and all companies whether registered under the "Companies Act" or not formed wholly or mainly for the purpose of profit or for mutual benefit to the shareholders and includes all banking and insurance companies carrying on business in this Colony.

45        "District" means a land tax district for purposes of assessment under this Act and includes any group or combination of districts and any division of a district.

"Governor" means the Governor with the advice of the Executive Council.

"Land Tax" means the impost or charge upon land authorized by this Act.

50        "Prescribed" means prescribed by the regulations to be made under this Act provided that where under this Act anything is required to be done in the "prescribed form" it shall be sufficient if such thing be done substantially in the form so prescribed or to the effect thereof.

55        "Trustee" in addition to every person appointed or constituted such by act of parties order or declaration of a Court or operation



*Land Tax (No. 2).*

5 operation of law means and includes an executor or administrator and every person having or taking upon himself the administration or control of land affected by an express trust or having by law the direction control or management of the land of any person under legal disability which may be subject to assessment under this Act.

“Unimproved value” means the capital sum for which the fee simple would sell for cash after deducting from such sum the cash value of all improvements on or under the land.