

SUPPLEMENT

TO THE

GAZETTE NEW ZEALAND

OF THURSDAY, DECEMBER 12, 1878.

Bublished by Authority.

WELLINGTON, WEDNESDAY, DECEMBER 18, 1878.

Regulations under "The Land-Tax Act, 1878."

NORMANBY, Governor. ORDER IN COUNCIL.

At the Government House, at Wellington, this seventeenth day of December, 1878.

Present:

HIS EXCELLENCY THE GOVERNOR IN COUNCIL. WHEREAS by the seventeenth section of "The Land-Tax Act, 1878," (in the regulations hereafter referred to styled "the said Act,") it is enacted among other things, that the Governor, by Order in Council, may from time to time make, alter, and revoke regulations not inconsistent with the said Act, for the purposes in the said section mentioned:

Now, therefore, I, George Augustus Constantine, Marquis of Normanby, the Governor of the Colony of New Zealand, by and with the advice and consent of the Executive Council of the said colony, do hereby make the following regulations for the purposes of the said Act: And, with the like advice and consent, do hereby order and declare that the said regulations shall come into operation on the first day of January, one thousand eight hundred and seventy-nine.

REGULATIONS.

1. The valuation list referred to in section 20 of the said Act shall be kept in the form (No. 3) in the

Schedule A hereto.

2. The form of public notice of the deposit of public notice of the deposit valuation lists, to be given pursuant to section 24 of the said Act, shall be given in the form in the

Schedule B hereto.
3. The notice of valuation to be given by the Deputy Commissioner to every person whose name appears in the valuation list, as provided by section 25 of the said Act, shall be in the form in the Schedule C hereto.

4. The form of objection to be given by any person who considers himself aggrieved by reason of the unfairness or incorrectness of any valuation, or by the insertion or incorrectness of any matter therein, as provided by sections 26 and 27 of the said Act, shall be that set forth in the Schedule D hereto.

ment Court to appoint a time and place for hearing objections to, and claims for exemptions from, land-

6. The notification in the Gazette, pursuant to section 32 of the said Act, shall be in the form in the Schedule F hereto.

7. The Land-Tax Register referred to in sections

7. The Land-Tax Register referred to in sections 36 and 37 of the said Act shall be kept in the form (No. 5) of the Schedule G hereto.

8. The form of oath, pursuant to section 38 of the said Act, verifying the Land-Tax Register or duplicate shall be that in the Schedule H hereto.

9. When any person whose name is on the Land-Tax Register applies, under section 39, to have his name removed therefrom, the application shall be in the form in the Schedule I hereto.

10. The notice of the Deputy Commissioner's decision, pursuant to section 40 of the said Act, shall be in the form in the Schedule J hereto.

11. If the Deputy Commissioner declines to remove the applicant's name, the applicant shall, if he desires to obtain a summons, pursuant to section 41 of the said Act, file an affidavit setting forth the facts on which he relies as entitling him to have his name removed from the Land-Tax Kegister. The Judge to whom the application is made may either grant or refuse to issue a summons, as he thinks just. If he determines to issue a summons, the same shall be in the form in the Schedule K hereto, and shall name a time and place for showing cause, which any Judge of the Supreme Court may by order enlarge from time to time. Every such summons, and every order enlarging the same, shall be served on the Deputy Commissioner of the Land-Tax District, by delivering at his office a copy of the same. If the party taking out the summons do not attend at the time and place appointed, he will be deemed to have abandoned his application, and the summons will be dismissed with costs. If the Deputy Commissioner does not appear, the application may, upon an affidavit of service of the summons, be granted or refused, with or without costs. If the Deputy Commissioner appears, the application may be granted or refused, with or without costs, as may be just. Upon the hearing of any such summons, the parties shall be at liberty to verify their respective cases in whole or in part by affidavit, but 5. The Commissioner may, by the form in the so that the deponent in every such affidavit shall, on Schedule E hereto, request the Judge of the Assess- the application of the opposite party, be subject to

be cross-examined by or on behalf of such opposite party orally, and after such cross-examination may be re-examined orally by or on behalf of the party by whom such affidavit was filed.

- 12. The monthly return by the District Land Registrars and Registrars of Deeds under section 43 of the said Act shall be in the form (No. 7) in the Schedule L hereto.
- 13. The form of notice and acknowledgment forwarded under section 44 of the said Act shall be that in the Schedule M hereto.
- 14. The form of public notice to be given under section 45 of the said Act shall be that in the Schedule N hereto.
- 15. Before any land is sold under sections 57 and 58 of the said Act for arrears of land-tax, a notice, in the form in the Schedule O hereto, shall be given to the owner thereof, as appearing on the Land-Tax Register, personally, or sent by messenger or post to his last known place of business or abode. If such owner is absent from the colony the notice may be sent to his agent. If such person is not known, and has no known agent in the colony, the notice shall be published in some newspaper circulating in the county or borough in which the land is situated.
- 16. When any sale is made for arrears of land-tax under section 58 of the said Act, the form of transfer to the purchaser shall be that in Schedule P hereto.
- 17. The form of notice of lien under section 59 of the said Act shall be that in the Schedule Q hereto.
- 18. The several forms set forth in Schedule R hereto are hereby prescribed as forms (Nos. 1, 2, 4, 6, 7, 8, 9, 10, 11, 12) to be used to give effect to the

SCHEDULES.

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County, or Borough of

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VALUATION LIST at, 18

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SCHEDULE B. "The Land-Tax Act, 1878." Sections 23, 24, 25, 26, 27, 28, 29. VALUATION FOR NEW ZEALAND. ...District County [or Borough] of.....

NOTIFICATION OF THE DEPOSIT OF VALUATION LIST. TAKE NOTICE.—The Valuation List under "The Land-Tax Act, 1878," for the County [or Borough of], District, for the year ending, is now deposited at Every person interested may inspect such list and take copies thereof at all reasonable hours in the day time during a period of days, from the Any person who considers himself aggrieved by reason of the unfairness or incorrectness of any valuation, or by the insertion or incorrectness of any matter therein, may, either by himself or his agent, object as by the Act is provided. All objections must be in writing under the hand of the objector or his agent and in the prescribed form, and delivered or posted to me at my office at before the 15th day of March next.

Notice must be given of claims for exemption from land-tax, and every such notice must be included in a notice of objection to the valuation; and in such notice the claimant shall state TAKE NOTICE.—The Valuation List under "The Land-Tax

to the valuation; and in such notice the claimant shall state the particulars of the property or properties in respect of which such exemption is claimed, and the district in which he desires that such exemption shall take effect.

If two or more claims for exemption relating to the same land be put in, the same shall be treated as one such claim.

Any person knowingly and wilfully making a false claim for exemption from land-tax is declared by the said Act to be deemed guilty of a misdemeanour.

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" The Land-Ta	x A	ct, 1878	."	Section 25.	
VALUATION District		R NEW	7 Z I	EALAND.	

Notice of Name on Valuation List.

County [or Borough] of.....

TAKE NOTICE that your name appears on the Valuation List under "The Land-Tax Act, 1878," for the County [or Borough] , as follows:--

Name of Owner.	Trade or Occupation.	Description and Situation of Property.	Net Value.
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All objections thereto must be in writing under the hand of the objector or his agent, and made in the prescribed form, and delivered or posted to me at my office at before the 15th day of March next.

All claims for exemption from land-tax must be included in a notice of objection to the valuation, and in such notice the claimant shall state the particulars of the property or properties in respect of which such exemption is claimed, and the district in which he desires that such exemption shall take effect.

If two or more claims for exemption relating to the same land be put in, the same shall be treated as one such claim.

Any person knowingly and wilfully making a false claim for exemption from land-tax is declared by the said Act to be deemed guilty of a misdemeanour.

Forms of "Objection and Claims for Exemption" can be

had on application to me.

Date:	Deputy Commissioner.

SCHEDULE D. "The Land-Tax Act, 1878." Sections 26, 27, and 28.

VALUATION FOR NEW ZEALAND.

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			Coun	t y [or Boro	ough] of		
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To the Deputy Land-Tax Commissioner,..... District. Address:

I HEREBY give notice that I object to the Valuation List for

4 ģ ğ The Land-Tax Act, 1878." Sections

VALUATION FOR NEW ZEALAND

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the County [or Borough] of on the following grounds: (1.) That my name is inserted therein as owner [or occupier] of a property described as¹ and assessed at the net value of £:: Whereas— (a.) I am not the owner [or occupier] of such property. [Or (b.) The net value of such property is £:: less [or more] than that above stated;] [Or (c.)²] (2.) That my name is omitted therefrom, whereas I am the owner [or occupier] of³ and am entitled to have my name inserted in the Valuation List in respect thereof. (3.) That whose name appears in the said list as the owner [or occupier] of⁴ of the net value of £::, is not entitled to be inserted in the said list because⁵ (4.) That the name of has been omitted from the said list, whereas he is the owner [or occupier] of⁴ and ought to be taxed in respect thereof. (5.) That the net value of the property owned [or occupied] by described in the said list as² and of the net value of £::, is £:: more [or less] than that stated in the said list. (6.) That³ I hereby also give notice that I claim exemption from Land-Tax in respect of the property [or properties] described as follows: on the following grounds:— (1) Insert description from the Valuation List. (2) State any other reason for objecting. (3) State the description and situation of the property in the Valuation List. (3) State the description and situation of the property in the Valuation List. (3) State the description and situation of the property in the Valuation List. (3) State the description of the property in the Valuation List. (3) State the description of the property in the Valuation List. (4) State the description and situation of the property in the Valuation List. (5) State the description of the property in the Valuation List. (5) State the description of the property in the Valuation List. (5) State the description of the property in the Valuation List. (5) State the description of the property in the Valuation List. (5) State the description of the property in the Valuation List. (6) The Land-Tax Act	2,00
Schedule hereunder written. Name of Objector or Claimant. Trade or Occupation. Description and Situation of Property. Net Value. Grounds of Objection, or Claim for Exemption.	"The Land-Tax Act, 1878." Section 39. VALUATION FOR NEW ZEALAND. District. County of [or Borough of] FORM OF APPLICATION FROM A PERSON WHOSE NAME IS UPON THE REGISTER TO THE DEPUTY COMMISSIONER TO REMOVE HIS NAME THEREFROM, UNDER THE PROVISIONS OF SECTION 39. To the Deputy Land-Tax Commissioner,
SCHEDULE F. "The Land-Tax Act, 1878." Sections 32, 33, and 34. VALUATION FOR NEW ZEALAND	Address: I HEREBY apply to you to remove my name from the Land-Tax Register for the District of in respect of the lands described therein as follows:— on the ground that I am not the owner thereof; and I further, in support of the same, hereby transmit you the accompanying statutory declaration as to the truth of the facts stated in this application.
County [or Borough] of	I, , the above-named applicant, do solemnly and sincerely declare that ; and I make this solemn declaration conscientiously believing the same to be true, and by virtue of an Act of the General Assembly of New Zealand intituled "The Justices of the Peace Act, 1866." Declared and signed at , this day of , before me. Justice of the Peace for the Colony of New Zealand.
1 Not less than fourteen days after the publication of the Gazette.	¹ Here set forth the facts and circumstances upon which the applicant relies to establish that he is not the owner.

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	" The La	Sched nd-Tax Ac	TLE J. t, 1878," Section	40.	I
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SCHEDULE L. "The Land-Tax Act, 1878."	VALUATION FOR NEW ZI RETURN of Instruments Registered or Recor Registrar of Deeds at day of ,18 .	NAME OF PERSON TO WHOM INSTRU- MENT IS MADE.	5илпапле.		1
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FORM OF NOTICE AND ACKNOWLEDGMENT OF PERSON ON LAND-TAX REGISTER HAVING PARTED WITH HIS INTEREST, &c.

County [or Borough] of.....

To the Deputy IN accordance wi Tax Act, 1878," I on the defended by the following prop I, the said person to whom interest: And w and respectively s are true and corr solemn declaration true, and by virta Assembly of New Act, 1866."	th the provision, here y of , here y do here the said e, the said olemnly declar ect in every p on consciention	ns of section 44 ceby give you not 18, part with to, of you acknowledge has so parte and re that the foregrarticular: And usly believing the	tice that I did a my interest in ; and that I am the d with his said , do severally oing statements we make this he same to be
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WHEREAS under judgment was giv the Resident Mag Court] sitting at shillings and as the o And whereas the of three months	gstrate's Court for , nence, being	the sum of	purt, or District pounds

SCHEDULE P.

"The Land-Tax Act, 1878," Section 58; and "The Rating Act, 1876," Sections 62, 63, and 64.

FORM OF MEMORIAL OF TRANSFER TO PURCHASER.
WHEREAS under the provisions of "The Land-Tax Act, 1878,"

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G e	or Borough	OR CLAIMAN		Valuation List or Claims for Exemption from Land-Tax.	Remarks by Deputy Commissioner. Decision of Commissioner.	8.—Return from Registrar	v Act, 1878	FOR NE	ered or Rec , for the Mc	NAME OF PERSON TO WHOM INSTRU-	MENT IS M	-		usa.				
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Form No. 7.—Return from District Land Registrar. "The Land-Tax Act, 1878." Section 43. VALUATION FOR NEW ZEALAND. RETURN of Instruments Registered or Recorded in the Office of the District	, for the Month ending the	NAME OF PERSON TO WHOM INSTRU- MENT IS MADE.	Surname.			War-	18		Lesse Licen	E OR) d	<u>.</u>			ua	y 0.		
7.—Returi 2. Land-Ta. IUATION 8. Registere	,	NAME OF PERSON MAKING THE INSTRUMENT.	Ohristian Vame.			No. on Registry in War-	Mce. District.				Purnose		Onenfity ennlied for	or poulding	and.	strict.	No. on Survey Plan.	nt.
Form No. " Th VAL	Land Registrar at of , 18 .		.ешвилиВ			No. on R	den's Office. Land-Tax District.	County.	Surname.	Christian Name.	Address.	Lease or	Ouentity		Class of Land. Locality.	Survey District.	No. on Su	Term. Yearly Rent
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Form No. 11.—Return from Deputy Commissioner of Stamps. NEW ZEALAND.

"The Land-Tax Act, 1878."

RETURN by Deputy Commissioner of Stamps at , of Abstracts of Wills affecting Landed Property registered for the Month ending , 18 .

Christian Name and Sur-name of Testator in full. No. in Register of Court. DISPOSITION OF Locality of Landed Property. Late Abode or Business. PROPERTY IN IMMEDIATE Succession. To whom Devised. Quantity. Remarks. Address. Acres.

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Form No. 12.—Return from Public Trustee. NEW ZEALAND.

" The Land-Tax Act, 1878."

RETURN by Public Trustee of Disposition of Intestate Landed Estates for the Month ending , 18

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No. on Register of Office.	Christian Name and Surname of Intestate Person.	Late Abode or Business.	Locality of Landed Property.	Quantity.	To Whom.	Address.	Remarks.
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By Authority: George Didsbury, Governmen Printer, Wellington,

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