

8 GEO. VI. No. 3, 1944. *Valuation of Land Act.*

LAND.

- (1) *Valuation of Land Act of 1944* 8 *Geo. VI. No. 3*
- (2) *Stock Routes and Rural Lands Protection Act of 1944* 8 *Geo. VI. No. 16*

An Act to Make Better Provision for Determining the Valuation of Land for Rating and Taxing Purposes, and for Matters incidental thereto or consequent thereon.

8 GEO. VI.
No. 3.
THE
VALUATION
OF LAND
ACT OF
1944.

[ASSENTED TO 23RD NOVEMBER, 1944.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

PART I.—PRELIMINARY.

PART I.—
PRELIMINARY.

1. This Act may be cited as "*The Valuation of Land Act of 1944.*" Short title.

2. Except where otherwise provided, this Act shall come into operation on a date to be proclaimed by the Governor in Council by Proclamation published in the *Gazette*. Such date shall hereafter be referred to as the commencement of the Act. Commencement of Act.

3. (1.) (i.) *"*The Local Government Acts, 1936 to 1943*" shall be amended as set forth in Schedule I. of this Act. Amendments of Local Government Acts. Schedule I.

(ii.) Such Acts, and the amendments made thereto by this Act, may collectively be cited as "*The Local Government Acts, 1936 to 1944.*" Collective title.

(2.) (i.) †"*The City of Brisbane Acts, 1924 to 1943*" and the ordinances made pursuant to the said Acts shall be amended as set forth in Schedule II. of this Act. Amendments of City of Brisbane Acts and ordinances. Schedule II.

(ii.) Such Acts, and the amendments made thereto by this Act, may collectively be cited as "*The City of Brisbane Acts, 1924 to 1944.*" Collective title.

(3.) (i.) ‡"*The Land Tax Acts, 1915 to 1936*" shall be amended as set forth in Schedule III. of this Act. Amendments of The Land Tax Acts. Schedule III.

* 1 G. 6 No. 1 and amending Acts, v. 5, pp. 826 *et seq.*

† 15 G. 5 No. 32 and amending Acts, v. 10, pp. 6 *et seq.*

‡ 6 G. 5 No. 34 and amending Acts, v. 5, pp. 457 *et seq.*

Collective
title.

(ii.) Such Acts, and the amendments made thereto by this Act, may collectively be cited as "*The Land Tax Acts, 1915 to 1944.*"

Saving *re*
Local
Authority
valuations.

(4.) Every valuation of any land made under *"*The Local Government Acts, 1936 to 1943,*" or †"*The City of Brisbane Acts, 1924 to 1943,*" before, and in force at, the coming into operation of this Act shall continue to be the valuation of such land under and for the purposes of such Acts until the first valuation of such land made under this Act is proclaimed to be in operation :

Provided that the Valuer-General shall, at any time, have power to alter any such valuation under and pursuant to the powers in that behalf conferred upon him by this Act :

Provided further that a fresh valuation of the rateable value of rateable land held from the Crown under pastoral lease, preferential pastoral lease, pastoral development lease, grazing homestead lease, grazing farm lease, development grazing homestead lease, development grazing farm lease, gold-mining lease, or mineral lease or land leased by the Commissioner for Railways shall be made by the Valuer-General as soon as practicable in a district after the commencement of this Act, and the provisions of this Act shall, so far as they are applicable, *mutatis mutandis*, apply to the making of such fresh valuation.

Such altered or fresh valuation in respect of any such district shall, subject to objection or appeal under this Act be deemed to be in force on and from the first day of July next following the date when notice of valuation is given to owners in the district concerned by the Valuer-General and shall continue to be in force until the date on and from which the first valuation of all lands in the district concerned made by the Valuer-General is proclaimed as coming into force pursuant to section eleven of this Act.

Saving *re*
Land Tax
valuations.

(5.) The powers conferred upon the Commissioner of Land Tax to make or cause to be made valuations of any land shall continue to be had and may be exercised by him in respect of any land until the date when the first valuation of such land made under this Act is proclaimed in force, and every valuation of land made by

* 1 G. 6 No. 1 and amending Acts, v. 5, pp. 826 *et seq.*

† 15 G. 5 No. 32 and amending Acts, v. 10, pp. 6 *et seq.*

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the said Commissioner before such date shall be the value of the land concerned under and for the purposes of **“The Land Tax Acts, 1915 to 1936,”* until the date of the proclamation in force of the first valuation of such land made by the Valuer-General.

4. This Act shall be divided into Parts, as follows:— Parts of
Act.

PART I.—PRELIMINARY ;

PART II.—ADMINISTRATION ;

PART III.—VALUATION DISTRICTS ;

PART IV.—VALUATIONS ;

PART V.—VALUATION ROLLS ;

PART VI.—NOTICE OF VALUATION, OBJECTIONS,
AND APPEALS ;

PART VII.—USE OF VALUATION ;

PART VIII.—MISCELLANEOUS.

5. In this Act, unless the context otherwise Definitions. indicates, the following terms have the meanings set against them respectively, that is to say :—

“Agent”—includes every person who, in Queens- Agent.
land, for or on behalf of any person (hereinafter called “the principal”) has the control or disposal of any land belonging to the principal, or the control, receipt or disposal of any rents, issues, or proceeds derived from any such land ;

“Area”—The Area of a Local Authority Area.
constituted under †*“The Local Government Acts, 1936 to 1943”* (or any Act amending or in substitution for the same): the term also includes the Area of the City of Brisbane ;

“Crown instrumentality”—Any Crown corpora- Crown
instru-
mentality.
tion or Crown instrumentality or Minister or officer representing the Crown ;

“District”—A Valuation District constituted for District.
the purposes of this Act ;

* 6 G. 5 No. 34 and amending Acts, v. 5, pp. 457 *et seq.*

† 1 G. 6 No. 1 and amending Acts, v. 5, pp. 826 *et seq.*

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| Local Authority. | “ Local Authority ”—A Local Authority under * <i>“ The Local Government Acts, 1936 to 1943 ”</i> (or any Act amending or in substitution for the same): the term includes Brisbane City Council constituted pursuant to † <i>“ The City of Brisbane Acts, 1925 to 1943 ”</i> (or any Act amending or in substitution for the same); |
| Minister. | “ Minister ”—The Minister for Public Works or other Minister of the Crown for the time being charged with the administration of this Act; |
| Owner. | “ Owner ”—The person who, whether jointly or severally, is seized or possessed of or entitled to land or any estate or interest therein: the term where necessary in and for the purposes of * <i>“ The Local Government Acts, 1936 to 1943 ”</i> and/or † <i>“ The Land Tax Acts, 1915 to 1936,”</i> and/or this Act also includes the definition of “ Owner ” as defined in the two Acts first-mentioned herein respectively; |
| Parcel of land. | “ Parcel of land ”—means every part of an area of land which is separately held by any owner, or any part of an area of land which the Valuer-General directs should be valued as a separate parcel; |
| Person. | “ Person ”—includes any Crown corporation or Crown instrumentality, and any local body, society, or institute, and any company, corporation, partnership, firm, body of persons, corporate or unincorporate, trustee, agent, or any individual person; |
| Prescribed. | “ Prescribed ”—Prescribed by this Act; |
| Return. | “ Return ”—includes all returns, notices, declarations, statements and information prescribed or required by the Valuer-General to be furnished; |
| Roll. | “ Roll,” or “ valuation roll ”—A district valuation roll; |

* 1 G. 6 No. 1 and amending Acts, v. 5, pp. 826 *et seq.*† 15 G. 5 No. 32 and amending Acts, v. 10, pp. 6 *et seq.*‡ 6 G. 5 No. 34 and amending Acts, v. 5, pp. 457 *et seq.*

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“Subdivided” and “subdivide”—mean and refer to dividing land into parts, whether the dividing is— Subdivided, &c.

(a) By sale, conveyance, transfer, or partition; or

(b) By any agreement, dealing or instrument *inter vivos* (other than a lease for any term not exceeding five years without right of renewal) rendering different parts thereof immediately available for separate disposition or separate occupation; or

(c) By procuring the issue of a certificate of title under **“The Real Property Acts, 1861 to 1887”* (as amended by subsequent Acts) in respect of a part of the land;

“This Act”—This Act and all Proclamations, Orders in Council, and regulations made thereunder; This Act.

“Trustee”—in addition to every person appointed or constituted trustee by act of parties, or by order or declaration of a Court, or by operation of law, includes:— Trustee.

(a) The executor or administrator, guardian, committee, receiver, or liquidator; and

(b) Every person having or taking upon himself the administration or control of land affected by any express or implied trust, or acting in any fiduciary capacity, or having possession, control or management of the land owned by a person under any legal or other disability.

“Valuation”—Valuation under this Act; Valuation.

“Valuer”—A district valuer or valuer appointed under this Act. Valuer.

PART II.—ADMINISTRATION.

PART II.—
ADMINISTRATION.

6. (1.) (i.) The Governor in Council shall appoint a person to be called the Valuer-General, who shall have, subject to the Minister, the general administration of this Act. Valuer-General.

(ii.) Such appointee shall be appointed for a term not exceeding seven years, but shall be eligible for re-appointment.

(iii.) An appointee who is not a member of the Public Service at the date of appointment, shall nevertheless be subject to the provisions of this Act and **“The Public Service Acts, 1922 to 1924”* during his term of office as Valuer-General and for the purposes of such lastmentioned Acts he shall be deemed to be an officer of the Department for the time being administered by the Minister.

Deputy
Valuer-
General

(2.) The Governor in Council may also in like manner appoint another person to be Deputy Valuer-General who shall, in the event of the illness or absence of the Valuer-General, have and exercise all the powers, functions, and authorities and perform all the duties of the Valuer-General and shall be deemed to be the Valuer-General.

Salaries of
Valuer-
General and
Deputy
Valuer-
General.

(3.) The Valuer-General and the Deputy Valuer-General shall respectively receive such salaries and allowances as the Governor in Council may from time to time determine.

Illness or
absence
of Valuer-
General and
Deputy
Valuer-
General.

(4.) Whenever by reason of the absence or illness of the Valuer-General and the Deputy Valuer-General, or for other sufficient cause, it is expedient so to do the Governor in Council may appoint a fit and proper person to act as the deputy of the Valuer-General; and during the term of his office such deputy shall have all the powers and authorities and shall perform all the duties of the Valuer-General and shall for the purposes of this Act be deemed in all respects to be the Valuer-General.

Valuers and
other
officers.

7. (1.) The Governor in Council may, on the recommendation of the Public Service Commissioner, appoint a valuer for any district to be called a District Valuer and also such other valuers and other officers as are deemed necessary for the purposes of this Act, and may assign such valuers to districts.

(2.) In special cases the Valuer-General may from time to time appoint such other valuers as he deems necessary and may pay them such allowances or fees as he deems proper.

(3.) The fact that a valuer exercises his functions in any district shall be sufficient evidence of his authority to do so.

* 13 G. 5 No. 31 and amending Acts, v. 7, p. 1139.

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ADMINISTRATION.

8. Every person employed under this Act shall maintain and aid in maintaining the secrecy of all matters which come to his knowledge in the performance of his duty, and shall not communicate, divulge, or aid in divulging any such matters to any other person except for the purpose of carrying this Act into effect.

Secrecy.

The Valuer-General, or any officer duly authorised by him shall not, either directly or indirectly, except in the performance of his duties under this Act, and either while he is or after he ceases to be an Officer, make a record of or divulge or communicate to any person any such information so acquired by him.

The Valuer-General or any Officer duly authorised by him, or any witness on his behalf, shall not be required to produce in Court any roll, return, notice, or any other document, or disclose to any Court, the fact that he has received any information, or the nature thereof, or the name of the person who gave such information, or any matter or thing coming under his notice in the performance of his duties under this Act, except when it is necessary so to do, for the purpose of carrying into effect the provisions of this Act.

Any person offending against this section shall be liable to a penalty of not less than five pounds or more than fifty pounds, proceedings for the recovery of which penalty may be commenced at any time.

9. (1.) For the purpose of carrying out the objects and purposes of this Act, and his powers, duties and responsibilities thereunder the Valuer-General with the approval of the Minister is hereby authorised to delegate to the Deputy Valuer-General, or any District Valuer, any of his powers, duties and responsibilities under this Act.

Power of
delegation.

(2.) A delegation may be made in respect of any particular matter or of any class of matters or generally, or may be limited to any part of the State and may be subject to or on such terms and conditions as the Valuer-General thinks fit.

(3.) Every delegation under this section shall be revocable at the will of the Valuer-General but no delegation shall prevent the exercise of any power, duty, function or authority by the Valuer-General himself.

PART III.—
VALUATION
DISTRICTS.

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PART III.—VALUATION DISTRICTS.

Valuation
Districts.
Schedule
IV.

10. The Valuation Districts defined in Schedule IV. of this Act shall be the Valuation Districts for the purposes of this Act: Provided that the Governor in Council may, from time to time, by Order in Council, alter or vary such districts, or abolish districts or constitute additional districts.

PART IV.—
VALUATIONS.

PART IV.—VALUATIONS.

Valuer-
General
to make
valuation.

11. (1.) The Valuer-General shall, in each district, make a valuation of the unimproved value of any land granted by the Crown in fee-simple and of any other lands held from the Crown which may from time to time be required to be valued under the provisions of **"The Local Government Acts, 1936 to 1943,"* and †*"The City of Brisbane Acts, 1924 to 1943"* (or any Acts amending or in substitution for such Acts) as if such lands were land granted by the Crown in fee-simple.

When
valuation
to be
made.

(2.) (i.) In every district the first valuation shall be made within the period of seven years next succeeding the date of the coming into force of this Act.

Proclama-
tion of
first
valuation in
a district.

(ii.) When the Valuer-General has made the first valuation of all lands in a district required by this Act to be valued by him the Governor in Council shall, by Proclamation, fix a date on and after which such valuation shall, subject to objection or appeal under this Act, be the valuation of all such lands in the district concerned.

Effect of
valuation.

(3.) On and after the date on which the valuation in any district is proclaimed as coming into force, every valuation made under ‡*"The Land Tax Acts, 1915 to 1936,"* **"The Local Government Acts, 1936 to 1943,"* and †*"The City of Brisbane Acts, 1924 to 1943"* (or any Acts amending or in substitution for such Acts) shall cease to have effect in respect of any such district concerned.

Power of
alteration by
Valuer-
General.

(4.) The Valuer-General may, however, at any time after this Act is proclaimed to be in force, alter the valuation of any parcel of land on account of any of the events mentioned in section thirteen of this Act, and the provisions of this Act shall, so far as they are applicable, *mutatis mutandis*, apply accordingly.

* 1 G. 6 No. 1 and amending Acts, v. 5, pp. 826 *et seq.*† 15 G. 5 No. 32 and amending Acts, v. 10, pp. 6 *et seq.*‡ 6 G. 5 No. 34 and amending Acts, v. 5, pp. 457 *et seq.*

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VALUATIONS.

12. (1.) For the purposes of making the valuation, **Unimproved value.**
 “Unimproved value” of land means—

- (a) In relation to unimproved land, the capital sum which the fee-simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require ; and
- (b) In relation to improved land, the capital sum which the fee-simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, assuming that, at the time as at which the value is required to be ascertained for the purposes of this Act, the improvements did not exist :

Provided that the unimproved value shall in no case be less than the sum that would be obtained by deducting the value of improvements from the improved value at the time as at which the value is required to be ascertained for the purposes of this Act :

Provided further that the restrictions and limitations in any deed of grant or certificate of title in respect of any racecourse shall be disregarded in ascertaining the unimproved value of the land of the racecourse concerned.

(2.) For the purposes of this Act—

- (a) “Improved value” means, in relation to land, the capital sum which the fee-simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require ;
- (b) “The value of improvements” means, in relation to land, the added value which the improvements give to the land at the time as at which the value is required to be ascertained for the purposes of this Act, irrespective of the cost of the improvements, including in such added value the value of any hotel license the value of which has been included in the improved value :

Provided that the added value shall in no case exceed the amount that should reasonably be involved in effecting, at the

time as at which the value is required to be ascertained for the purposes of this Act, improvements of a nature and efficiency equivalent to the existing improvements; and

- (c) “Improvements” means, in relation to land, improvements thereon or appertaining thereto, whether visible or invisible, and made or acquired by the owner or his predecessor in title, and includes all such destruction of suckers and seedlings as is incidental to the destruction of timber, and also includes the destruction of other vegetable growths and of animal pests on the land to the extent to which such destruction retains its utility, but does not include the destruction by any person of any such growths or pests which are allowed to establish themselves on the land during his ownership, except to the extent (if at all) to which it restores wholly or partly so much of the utility of a previous improvement in the nature of the destruction of such growths or pests as is, by the subsequent provisions of this definition, deemed to have been lost, and any improvement consisting of the destruction of such growths or pests, by whomsoever the same may be effected, shall be deemed to have lost its utility to the extent to which, after it has been made, other growths or pests (as the case may be) are allowed to establish themselves on the land.

Valuations
for five
year period.

13. (1.) A fresh valuation shall be made in each district every five years, after the date the first valuation made under this Act comes into force but so that such fresh valuation shall be made on or before the date of expiration of the existing valuation and shall, subject to objection or appeal under this Act, come into operation from the date such valuation ceases to be in force.

(2.) No alteration shall be made in the valuation of any parcel of land during the period of five years aforesaid:—

- (a) Unless such land is subdivided during such period; or

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- (b) Unless where two or more parcels of unoccupied land adjoining each other valued as one portion of land and one or more parcels of such land is or are sold or occupied during such period ; or
- (c) Unless a public work, service, or undertaking is provided during such period on account of which, the Valuer-General is of opinion the valuation of such land has altered.

The Valuer-General may at any time alter the valuation of any land the valuation of which may be altered pursuant to this subsection.

(3.) Nothing in this section shall prevent or be deemed to prevent the Valuer-General from valuing any land which becomes taxable and/or rateable for the purposes of **“ The Land Tax Acts, 1915 to 1936,”* †*“ The Local Government Acts, 1936 to 1943,”* and/or ‡*“ The City of Brisbane Acts, 1924 to 1943,”* at any time within the period of five years aforesaid, or from deducting from the unimproved value for the purposes of **“ The Land Tax Acts, 1915 to 1936,”* the rateable value for the purposes of †*“ The Local Government Acts, 1936 to 1943 ”* and/or the unimproved value for the purposes of ‡*“ The City of Brisbane Acts, 1924 to 1943,”* of land the taxable and/or rateable value of any portion of such land which ceases to be taxable and/or rateable.

14. Unless the Valuer-General otherwise directs, there shall be included in one valuation several parcels of land which adjoin, and are owned by the same person, and are of the same class of tenure, and where either no part is leased or all the parcels are let to one person :

Lands to be included in one valuation.

Provided that any such parcels of land shall be valued separately if buildings are erected thereon which are obviously adapted to separate occupation.

15. (1.) Several parcels of land which are owned by the same person, but are not of the same class of tenure, or are separately let to different persons, shall be separately valued.

Lands to be separately valued.

(2.) Lands which do not adjoin or which are separated by a public road, or are separately owned, shall be separately valued.

* 6 G. 5 No. 34 and amending Acts, v. 5, pp. 457 *et seq.*

† 1 G. 6 No. 1 and amending Acts, v. 5, pp. 326 *et seq.*

‡ 15 G. 5 No. 32 and amending Acts, v. 10, pp. 6 *et seq.*

(3.) Where land in respect of which one valuation would otherwise be made under this Act is situated partly in one district and partly in another, or is rateable as to part only, the parts which are in such separate districts, or the part which is rateable, shall be separately valued.

Certain returns and information to be furnished.

16. (1.) The Commissioner of Land Tax, the Registrar-General, the Registrar of Titles, every Local Deputy Registrar of Titles, the Registrar of the Supreme Court, and every officer employed in or in connection with any department of the Government, shall at the prescribed time and in the prescribed form, furnish to the Valuer-General such information in their respective offices as may be required by him.

(2.) Every Local Authority and every officer thereof shall permit any valuer or prescribed officer to take for the information of the Valuer-General a copy of or extract from any valuation return, rate-book, or document of the Local Authority.

Every Local Authority shall, as and when required by the Valuer-General, cause to be furnished to him such copies of or extracts from such valuation returns, rate-books, or documents as he requires.

Every Local Authority shall, within one month after submitting any land at auction for unpaid rates, furnish, as prescribed, to the Valuer-General or any officer authorised by him, particulars of the disposition of such land, whether it has been sold or not, and also furnish particulars, as prescribed, to the Valuer-General or any officer authorised by him, in respect of all lands acquired or disposed of by the Local Authority by any process whatsoever.

Access to lands, buildings, &c.

(3.) The Valuer-General, or any officer authorised by him in that behalf, shall at all times have full and free access to all lands, buildings, places, books, documents, and other papers, and to all registers of deeds or documents of title, for the purpose of valuing or inspecting any land or of ascertaining the ownership of any land, and for any of those purposes may make extracts from or copies of any such books, documents, or papers.

The owner or occupier or manager shall answer any questions put to him by the Valuer-General or any officer authorised by him, and generally shall afford all necessary information to enable a correct valuation to be made.

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ROLLS.

PART V.—VALUATION ROLLS.

17. A valuation roll shall, in the prescribed form, be prepared for each district and such roll shall set forth, in respect of each valuation, the following particulars :—

Valuation
rolls—
particulars
and form.

- (a) Name, postal address, and occupation of the owner ;
- (b) Situation, description, and measurement or area of the land ;
- (c) Unimproved value ;
- (d) Such additional particulars as may be prescribed.

18. The roll shall be amended whenever any of those valuations as set forth in section thirteen of this Act are made or whenever there is a change in ownership or alteration in the prescribed particulars.

Amendments
and
adjustments.

PART VI.—NOTICE OF VALUATION, OBJECTIONS, AND APPEALS.

PART VI.—
NOTICE OF
VALUATION,
OBJECTIONS,
AND
APPEALS.

19. Notice of valuation shall be given to the owner in the prescribed form, and such notice shall also state that such owner may object or appeal against the valuation.

Notice of
valuation.

20. (1.) An owner who is dissatisfied with the valuation made by the Valuer-General under this Act may, within forty-two days after service by post of the notice of valuation, post to or lodge with the Valuer-General an objection in writing against the valuation, stating fully and in detail the grounds on which he relies.

Objections
to
valuation.

(2.) The Valuer-General shall with all reasonable despatch consider the objection, and may either disallow it or allow it either wholly or in part.

Considera-
tion of
objections.

(3.) The Valuer-General shall give the objector written notice of his decision on the objection.

Notice to
objector.

21. (1.) An owner who is dissatisfied with the decision of the Valuer-General may, subject as hereinafter provided, within forty-two days after the service by post of notice of that decision, appeal to the Land Court, but the grounds of any such appeal shall be limited to the grounds stated in his objection.

Appeal
against
decision of
Valuer-
General.

Jurisdiction
of Land or
Land Appeal
Court.

(2.) The Land Court, and on appeal the Land Appeal Court, shall have jurisdiction to hear and determine every appeal against a valuation, and for such purposes all the provisions of Part II. of **The Land Acts, 1910 to 1943*," including Division V. thereof, so far as the same are applicable, shall extend to the hearing and determination of every such appeal.

Order of
Court.

(3.) The Land Court (or on appeal the Land Appeal Court) may make such order as it thinks fit, and may either confirm, reduce or increase the valuation, and its order shall be final and conclusive on all parties, except as provided in the last preceding subsection.

Appeal
may lie to
Valuation
Court where
amount does
not exceed
£1,000.

(4.) (i.) Notwithstanding anything hereinbefore contained where any valuation, after objections thereto have been considered by the Valuer-General, has according to the decision of the Valuer-General been fixed by the Valuer-General at an amount of one thousand pounds or less, and where in respect of any such valuation the owner concerned is dissatisfied with such decision of the Valuer-General, any such owner may, within forty-two days after the service by post of that decision, appeal to a Valuation Court constituted by a Stipendiary or Acting Stipendiary Magistrate but the grounds of any such appeal shall be limited to the grounds stated in his objection.

(ii.) Any such Valuation Court shall be held in the Valuation District in which the land is situate.

(iii.) Notice of such appeal shall be sent to the office of the District Valuer in the Valuation District concerned, who shall advise the Valuation Court accordingly by a notification to the Clerk of Petty Sessions stationed at the place where the office of such District Valuer is situated.

(iv.) The Stipendiary or Acting Stipendiary Magistrate constituting the Valuation Court shall fix the date and place of hearing in the Valuation District concerned, but the place of such hearing shall be in the Petty Sessions District in which the land, the subject of the appeal, is situated.

(v.) For the purpose of constituting any such Valuation Court any Stipendiary Magistrate or Acting Stipendiary Magistrate may constitute the court, and for such purpose shall have and may exercise jurisdiction throughout the State.

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AND
APPEALS.

(vi.) The Valuation Court shall have jurisdiction to hear and determine every such appeal against the valuation concerned and may make such order as it thinks fit and may either confirm, reduce or increase the valuation.

(vii.) Any order of the Valuation Court made under this subsection shall be final and conclusive and without appeal to any other tribunal whatsoever, and shall be binding on the owner, the Valuer-General, the Local Authority and all other persons concerned.

(viii.) The Valuation Court shall have and may exercise the powers of justices sitting in a Court of Petty Sessions under **“The Justices Acts, 1886 to 1942,”* which Acts are, *mutatis mutandis*, applied herein.

(ix.) Professional costs shall not be awarded by a Valuation Court constituted pursuant to this subsection.

(x.) Regulations may be made to give effect to the provisions of this subsection.

(5.) No Judge or member of the Land Court, or Stipendiary or Acting Stipendiary Magistrate, shall, solely on account of land owned by him being subject to valuation by the Valuer-General, be deemed to be interested in or debarred from dealing with any matter upon which he may be called upon to adjudicate under this Act.

When judge,
&c., not
debarred
from
adjudicating.

22. Where an appeal has been made to the Land Court, if the value of the land as finally fixed by the Land Court is the value at which it has been entered by the owner in the objection lodged by him, or is nearer to that value than the valuation to which objection is made, costs shall be awarded against the Valuer-General, otherwise costs shall be awarded against the owner.

Costs.

23. The fact that objection has been made or that an appeal is pending shall not in the meantime interfere with or affect the levy and recovery of land tax by the Commissioner of Land Tax under †*“The Land Tax Acts, 1915 to 1936,”* or the making and levying of rates by any Local Authority, and if the valuation is altered a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short paid shall be recoverable as arrears.

Objections
or appeal
not to
interfere
with levy,
&c., of land
tax and of
Local
Authority
rates.

* 50 V. No. 17 and amending Acts, v. 4, pp. 363 *et seq.*

† 6 G. 5 No. 34 and amending Acts, v. 5, pp. 457 *et seq.*

24. (1.) The members of the Land Court, or a majority of them, may from time to time make Rules of Court prescribing forms for all matters or proceedings in the Land Court or the Land Appeal Court, and otherwise for regulating the practice and procedure in relation to appeals to the Land Court or Land Appeal Court under this Act.

(2.) All such Rules of Court shall be approved by at least two of the Judges of the Supreme Court.

(3.) All such rules shall—

- (a) Be notified in the *Gazette* ;
- (b) Take effect from the date of notification, or from a later date specified in the rules ;
- (c) Be laid before Parliament within thirty days of the making thereof : or, if the Parliament is not then sitting, within thirty days after the next meeting of the Parliament.

(4.) If Parliament passes a resolution, of which notice has been given at any time within fifteen sitting days after the rules have been laid before Parliament disallowing any rule, that rule shall thereupon cease to have effect.

(5.) Such rules may be made on the passing of this Act.

PART VII.—USE OF VALUATION.

25. The valuation made under this Act shall be the unimproved value for the purposes of **The Land Tax Acts, 1915 to 1936,*” or any Act amending or in substitution for that Act ; the rateable value for the purposes of †*The Local Government Acts, 1936 to 1943,*” or any Act amending or in substitution for such Acts ; and the unimproved value for the purposes of ‡*The City of Brisbane Acts, 1924 to 1943,*” or any ordinance made thereunder or any Act amending or in substitution for such Acts.

* 6 G. 5 No. 34 and amending Acts, v. 5, pp. 457 *et seq.*

† 1 G. 6 No. 1 and amending Acts, v. 5, pp. 826 *et seq.*

‡ 15 G. 5 No. 32 and amending Acts, v. 10, pp. 6 *et seq.*

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USE OF
VALUATION.

26. (1.) (i.) The Valuer-General shall, as soon as is reasonably practicable after the valuation for each district has been proclaimed to be in operation in such district, furnish copies of the valuation roll or such portions of the valuation roll as may be required to the Commissioner of Land Tax and thereafter as soon as practicable he shall furnish to the Commissioner of Land Tax a statement showing amendments to such valuation roll or portion or portions concerned.

Supply of
copies of
valuation
roll by
Valuer-
General.

(ii.) The Valuer-General shall, as soon as is reasonably practicable after the valuation for each district has been proclaimed to be in operation in such district, furnish copies of portion of the valuation roll relating to each Local Authority component in such district, and thereafter as soon as practicable he shall furnish to the Local Authority a statement showing amendments to such valuation roll or portion concerned.

The fees payable by the Local Authority to the Valuer-General shall be as prescribed.

(2.) All such copies of the valuation roll or any portion thereof shall be certified by the Valuer-General in the prescribed form.

Copies of
valuation
roll to be
certified.

27. (1.) (i.) The Valuer-General shall have power and authority to make, and shall, as and when required by any State Department or sub-Department or Crown instrumentality, make any valuation of real and/or personal property for such department, sub-department, or instrumentality.

Valuer-
General
may make
valuations
for State
Depart-
ments, &c.

(ii.) The Valuer-General may make any valuation of real property as and when required by any other person.

(2.) The fees payable by the department, instrumentality, or person for making any valuation under this section shall be as prescribed.

(3.) Any valuation under this section in respect of land may be in its unimproved state, the value of improvements, and/or the improved value, according to the nature of the requirement concerned.

(4.) The Valuer-General shall issue a certificate of valuation of any valuation made under this section.

PART VIII.—MISCELLANEOUS.

Copies of
entries to be
supplied.

28. (1.) On application in writing and on payment of the prescribed fee the Valuer-General shall supply to any person, in such form as the Valuer-General may determine, a certified copy of any entry in a valuation roll.

Such certificate of valuation shall in all proceedings and for all purposes be evidence of the matters and things stated therein, and that the valuation therein mentioned has been duly made in accordance with this Act.

(2.) The Valuer-General may supply information as to valuations to any department of the Commonwealth in the manner and to the extent and on the terms mutually agreed upon between the Governments of the State and of the Commonwealth.

Certificate
in lieu of
valuation
of land.

29. Any trustee, solicitor, or agent may and notwithstanding the provisions of section eight of **"The Trustees and Executors Act of 1897,"* for the purposes of any investment obtain and use the certificate of valuation or any valuation made under the provisions of section twenty-seven hereof and, unless directed by the conditions of his trust, retainer, or employment to ascertain in any other specified manner the value of land offered as security, shall not be chargeable with negligence or other default for failing to obtain other evidence of such value.

Power to
obtain
evidence.

30. (1.) The Valuer-General may by notice in writing require any person, whether an owner or not, to attend and give evidence before him, or before any officer authorised by him in that behalf, concerning any land, and to produce all books, documents, and other papers whatsoever in his custody or under his control relating thereto.

(2.) The Valuer-General may require the evidence to be given on oath, and either verbally or in writing, and for such purpose he or the officer so authorised by him may administer an oath.

Notice of
change of
ownership.

31. (1.) Whenever any person agrees to acquire or dispose of any land held in fee-simple or any share or interest in land held in fee-simple he shall give notice

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MISCEL-
LANEOUS.

in writing in, or to the effect of the prescribed form, of such transaction within thirty days after the execution of the instrument of transfer or agreement (as the case may be) to the Valuer-General.

(2.) Whenever a person who is the owner of land held in fee-simple subdivides the same he shall forthwith give notice in writing in or to the effect of the prescribed form, accompanied by a plan of subdivision, to the Valuer-General.

(3.) Whenever any person has given notice to the Valuer-General of any acquisition or disposal of land held in fee-simple or share or interest therein under the foregoing provisions of this section and subsequently, for any reason whatever, the transaction in question is not completed, such person shall give notice in writing in or to the effect of the prescribed form of the fact to the Valuer-General, within thirty days of the cancellation or other termination of the agreement of sale or transfer.

(4.) Whenever any person transfers or forfeits any land to the Crown he shall give notice in writing in or to the effect of the prescribed form of such transfer or forfeiture within thirty days after the execution of the instrument of transfer, or after such forfeiture (as the case may be) to the Valuer-General.

32. (1.) Every person shall, if required by the Valuer-General by notice published in the *Gazette*, furnish to the Valuer-General in the prescribed form, and in the manner required, and within the time specified in the notice, or such extended time as the Valuer-General may allow, a return signed by him, setting forth a full and complete statement of every area of land and/or interest in land owned by him. General returns.

(2.) Every person shall, if required by the Valuer-General, furnish to him in the manner and within the time required by him, a return or a further or fuller return of land or interests in land owned by him, whether on his own behalf or as agent or trustee, and whether a return has or has not previously been furnished by him. Further returns.

(3.) If the person so required to furnish such return is not the owner of any land or interests in land, he shall, nevertheless, in the manner and within the time the Valuer-General has so required him to make such return under subsection two hereof, furnish a return stating

that fact, and should such person fail so to do, he shall be deemed to have failed to duly comply with the aforesaid requirement of the Valuer-General under subsection two hereof.

Special
returns.

(4.) Every person, whether a land owner or not, if required by the Valuer-General, shall, in the manner and within the time required by him, furnish any return or any information required by the Valuer-General for the purposes of this Act.

(5.) The Valuer-General may require the returns referred to in this section to be furnished to any officer duly authorised by him in that behalf, either by delivering the same to the said officer personally, or by forwarding the same to the said officer by registered post.

(6.) Every person shall give, upon every return furnished by him, his correct postal address in Queensland for service of notices, &c., and shall, within one month after any change in such address, give notice in writing to the Valuer-General of a new address for service in Queensland.

Service of
notice.

33. Any notice or other communication by or on behalf of the Valuer-General may be served upon any person—

- (a) By causing it to be personally served on him ;
or
- (b) By leaving it at his address for service ; or
- (c) By posting it by prepaid letter post addressed to him at his address for service,

and in the case of paragraph (c) of this section service thereof shall be deemed to have been effected at the time when it would, in the ordinary course of post, have arrived at the place to which it was addressed, or at the post town or post office nearest to that place, whether or not it has, in fact, been received by the addressee.

Address for
service.

34. The address for service last given to the Valuer-General by any person shall, for all purposes under this Act and its Regulations, be his address for service, but where no address for service has been given to the Valuer-General, or where the Departmental records disclose that such person has subsequently changed his address, and he has not notified the Valuer-General

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MISCELLANEOUS.

either in a return or by separate written advice of such change, then the address of the person as described in any record in the custody of the Valuer-General shall be his address for service.

35. If any owner of land or other person to receive any notice or other document under this Act— Substituted service.

(a) Is absent from Queensland, and the records in the possession of the Valuer-General disclose that such owner or such other person has not any attorney or agent in Queensland to whom the same may be given; or

(b) Cannot after reasonable inquiry be found,

any such notice or other document may be given or served on him by posting the same or a copy thereof in a letter addressed to him at his address for service under this Act, or by placing the same on a conspicuous part of the land to which the same relates, or by publishing a copy of or true abstract of the same in the *Gazette*.

36. The Valuer-General may appear either personally, or by counsel or solicitor, or by some officer of the Public Service, in any court or in any proceedings; and the statement of any such counsel, solicitor, or officer that he so appears by the authority of the Valuer-General shall be accepted as sufficient evidence of such authority. Right to appear.

37. If any act, matter, or thing prescribed to be made or done at or within a fixed time cannot be or is not so made or done, the Governor in Council may, by Order in Council from time to time, appoint a further or other time for making or doing the same, whether the time or any such further or other time within which the same ought to have been done has or has not elapsed or expired. Power of Governor in Council as to times for doing acts, &c.

Any act, matter, or thing made or done within the time or other time appointed by such Order shall be as valid as if it had been made or done within the time prescribed.

38. Any person who in any way obstructs or hinders the Valuer-General, valuer, or any officer in the exercise of his functions under this Act, or refuses to answer any relevant questions when duly required to do so, shall be guilty of an offence and liable on conviction to a penalty of not less than two pounds or more than twenty pounds. Penalty for refusing information.

Proceedings for recovery of such penalty may be instituted at any time within one year of the offence being committed.

Failure to
furnish
return.

39. Any person who fails to duly furnish any return notice or information or comply with any requirement of the Valuer-General as and when required by this Act or by the Valuer-General shall be guilty of an offence and liable on a conviction to a penalty of not less than two pounds or more than twenty pounds.

Proceedings for the recovery of such penalty may be instituted within twelve months after such failure comes to the knowledge of the Valuer-General.

Penalty on
failure to
notify
change of
address.

40. Any person who fails to duly notify the Valuer-General of his change of address, shall be guilty of an offence and be liable on conviction to a penalty of not less than two pounds or more than twenty pounds.

Proceedings for the recovery of such penalty may be instituted within twelve months after such failure comes to the knowledge of the Valuer-General.

Penalty for
failure to
attend.

41. Any person who refuses or neglects duly to attend and give evidence when required by the Valuer-General or any officer duly authorised by him in that behalf, or to truly and fully answer any questions put to him, or to produce any book, document or other paper required of him by the Valuer-General or any such officer, shall, unless just cause or excuse for the refusal or neglect is shown by him, be guilty of an offence, and liable to a penalty of not less than two pounds or more than twenty pounds.

Proceedings for the recovery of such penalty may be commenced at any time within twelve months of the offence being committed.

Order to
comply with
requirements.

42. (a) Upon the conviction of any person for an offence against sections thirty, thirty-two, and thirty-nine, the Court shall order him, within a time specified in the order, to do the act which he has failed or refused or neglected to do, and any person who does not duly comply with such order, shall be guilty of an offence, and liable to a penalty of not less than five pounds or more than fifty pounds.

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(b) A prosecution for an offence against this subsection may be commenced at any time within one year of the expiry of the time specified in the order.

43. Any person who makes or delivers a return or notice which to his knowledge is false in any particular, or makes an answer whether orally or in writing, which is to his knowledge false in any particular to any question put to him by the Valuer-General or any officer duly authorised by him, shall be guilty of an offence, and liable to a penalty of not less than five pounds or more than twenty pounds.

False returns
or state-
ments.

Proceedings for recovery of the above penalty may be instituted at any time within one year after such offence comes to the knowledge of the Valuer-General.

44. All penalties for breaches of this Act and all fees payable thereunder shall be recoverable in a summary way under **"The Justices Acts, 1886 to 1942,"* upon the complaint of the Valuer-General, or of any person authorised by the Valuer-General either generally or for the purposes of any particular case.

Recovery of
penalties
and fees.

45. Any of the following offences, viz. :—

Place where
offence
committed.

- (a) Failure to duly furnish any return or information ;
- (b) Making or delivering a return which to the knowledge of the person making or delivering same is false in any particular, or making an answer which to the knowledge of the person making same is a false answer ; or
- (c) Failure to comply with any requirement ;

shall be deemed to have been committed either :—

- (i.) At the place where the return or information was furnished or should, in accordance with this Act, the regulations, or a requirement of the Valuer-General, or an officer authorised by him, have been furnished, or where the answer was made, or where the requirement should have been complied with ; or

* 50 V. No. 17 and amending Acts, v. 4, p. 363 *et seq.*

(ii.) At the usual or last-known place of business or abode of the defendant,

and may be charged as having been committed at either of those places.

Evidence.

46. (1.) Any valuation roll and all entries made therein or a copy of or extract from any such valuation roll or entries certified by the Valuer-General upon payment of the prescribed fee to be a true copy or extract, or any return, notice, or advice of any kind made by any person, or copy thereof certified by the Valuer-General to be a true copy thereof by the production thereof alone, and without any further evidence shall be received as *prima facie* evidence of the facts therein mentioned in any proceedings under this Act.

(2.) Any certificate, notice or other document bearing the written, stamped, or printed signature or the stamped or printed name of the Valuer-General, shall, until the contrary is proved, be deemed to have been duly signed by the Valuer-General.

(3.) Judicial notice shall be taken of every such signature or name and of the fact that the person whose signature or name it purports to be holds or has held the office of Valuer-General.

(4.) The production of the *Gazette* containing any notice purporting to be published by the Valuer-General in pursuance of this Act or any notice of the appointment of the Valuer-General or of any officer or person under this Act, shall be conclusive evidence of such notice, publication, or appointment.

Regulations.

47. (1.) The Governor in Council may from time to time make regulations providing for all or any purposes, whether general or to meet particular cases, that may be convenient for the administration of this Act or that may be necessary or expedient to carry out the objects and purposes of this Act.

Without limiting the generality of the foregoing provisions, such regulations may provide for—

- (a) Defining the duties and powers of district valuers and valuers and persons appointed or employed under this Act.
- (b) Prescribing the form of the valuation roll.

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MISCELLANEOUS.

- (c) Prescribing the manner in which copies of the valuation roll shall be furnished to the Commissioner of Taxes and to the Local Authority.
- (d) Prescribing the fees payable under this Act, and the manner in which the same shall be paid.
- (e) Making provision for all matters required or permitted by this Act to be prescribed.
- (f) Generally for carrying out the objects and purposes of this Act.

(2.) The regulations may provide a penalty not exceeding twenty pounds for any breach thereof.

Regulations may provide penalty.

(3.) Such regulations may be made on the passing of this Act.

Regulations may be made on passing of this Act.

(4.) All Proclamations, regulations and Orders in Council made or purporting to be made under this Act shall, upon publication in the *Gazette*, be of the same effect as if they were enacted in this Act and shall be judicially noticed, and shall not be questioned in any proceedings whatsoever.

Effect of Proclamations, Orders in Council, and regulations.

All such regulations and Orders in Council shall be laid before Parliament within fourteen days after the publication thereof if Parliament is then sitting; or if not, then within fourteen days after the commencement of the next session thereof.

If Parliament passes a resolution disallowing any such Order in Council or regulation, of which resolution notice has been given at any time within fourteen sitting days thereof after such Order in Council or regulation has been laid before it, such Order in Council or regulation shall thereupon cease to have effect, but without prejudice to the validity of anything done in the meantime, and without prejudice to the power to make any further or other Order in Council or regulation.

For the purposes of this subsection, the term "sitting days" shall mean days on which Parliament actually sits for the despatch of business.

SCHEDULES.

SCHEDULE I.

AMENDMENTS OF "THE LOCAL GOVERNMENT ACTS, 1936 TO 1943."

Amendment
of s. 24 of
Local
Government
Acts.
[Valuation.]

1. (1.) Subsections one and two and paragraphs (i.) and (ii.) of subsection four of section twenty-four of the said Acts are repealed.

Subsection three shall be renumbered subsection one of section twenty-four and paragraph (iii.) of the said subsection as so re-numbered shall be amended by the addition thereto of the words "and the rateable value of any such land shall be the valuation of the unimproved value thereof."

(2.) The following new subsections are inserted in the said section twenty-four, namely :—

"(2.) The rateable value of any rateable land granted by the Crown in fee-simple shall be the valuation of the unimproved value of the land made by the Valuer-General in pursuance of the provisions of "*The Valuation of Land Act of 1944*," or of any Act amending or in substitution of such Act.

"(3.) The rateable value of any rateable lands held from the Crown under any of the following tenures, namely :—

- (a) In respect of which an estate in fee-simple may be acquired by the holder or any other person immediately or at a future time with or without the fulfilment of any conditions ;
- (b) Perpetual leases of whatever description ;
- (c) Pastoral lease ;
- (d) Preferential pastoral lease ;
- (e) Pastoral development lease ;
- (f) Grazing homestead lease ;
- (g) Grazing farm lease ;
- (h) Development grazing homestead lease ;
- (i) Development grazing farm lease ;
- (j) Settlement farm lease ;
- (k) Prickly-pear development grazing homestead lease ;
- (l) Prickly-pear development grazing farm lease ;
- (m) Special lease ;
- (n) Informal lease ;

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- (o) Any tenure by the terms of which the occupier is bound to eradicate and destroy noxious weeds or plants on the land, and the rent payable for the year in which the valuation is made is accordingly a quit rent or nominal rent and an estate in fee-simple in the land cannot be acquired ;
- (p) Miner's homestead lease or miner's homestead perpetual lease ;
- (q) Business area or residence area within the meaning of the Mining Acts ; and
- (r) Gold-mining lease or mineral lease,
- shall be the valuation of the unimproved value of the land, as if such land were granted by the Crown in fee-simple, made by the Valuer-General in pursuance of the provisions of "*The Valuation of Land Act of 1944*," or any Act amending or in substitution of such Act.

In case of any rateable land valued pursuant to paragraph (r) of this subsection, no regard shall be had to any metals or minerals contained or supposed to be contained in such land.

Each portion of a mining lease occupied for the purpose of the residence of an employee or employees of the holder of the mining lease, or for the purpose of the conduct of a business (other than the business of mining) or for the purpose of the residence of the person conducting such business shall be rateable land for the purposes of this Act, and the value of each such portion as rateable land shall be the valuation of the unimproved value of the land as if such land were granted by the Crown in fee-simple, but there shall be deducted from the rateable value of such mining lease such sum as will bear to the total rateable value of such lease the same proportion as the total area of the portions so occupied bears to the total area of the lease.

“(4.) The rateable value of any rateable lands—

- (a) Held from the Crown under lease or license, other than a lease or license mentioned in subsection three of this section ; and
- (b) Held from the Crown under mining lease other than a miner's homestead lease or miner's homestead perpetual lease and other than a business area or a residence area within the meaning of the Mining Act and other than a gold-mining lease or mineral lease

shall be deemed to be the valuation ascertained by multiplying by twenty the annual rent payable under the lease or license at the time when the valuation is made.”

(3.) Paragraphs (iii.), (iv.), (v.), and (vi.) of subsection four of the said section twenty-four shall be renumbered subsections five, six, seven, and eight of the said section.

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(5.) Paragraphs (vii.) and (viii.) of subsection four of section twenty-four shall be renumbered subsections eleven and twelve of the said section.

(6.) Paragraph (ix.) of subsection four of section twenty-four shall be renumbered subsection thirteen of the said section and the words "paragraphs (vii.) and (viii.)" are deleted and the words "subsections eleven and twelve" are substituted in lieu thereof.

(7.) Paragraph (x.) of subsection four of section twenty-four shall be renumbered subsection fourteen of the said section.

2. Subsection six of section twenty-six is repealed, and the following new subsections six and seven are inserted in lieu thereof:—

Amendment
of s. 26.

"(6.) Any person who fails to give any of the notices required by section thirty-one of "*The Valuation of Land Act of 1944*," shall continue to be liable for all sums accruing by way of rates, including interest on such rates, in the same manner as if he were still the owner of the rateable land which should have been the subject of any such notice.

[Notices
required by
*Valuation of
Land Act.*]

(7.) The Local Authority may fix and collect a fee not exceeding one shilling from any person who desires to inspect in the rate book of the Local Authority the entries relating to any parcel of rateable land other than—

- (a) Rateable land in respect of which he is the owner, lessee or occupier, or the agent authorised in writing by the owner; or
- (b) Rateable land adjoining thereto."

3. Section forty-seven is amended as follows:—

Amendment
of s. 47.

- (1.) In subsection three the words "a valuer" are repealed, and the words "the Valuer-General appointed under "*The Valuation of Land Act of 1944*"" are inserted in lieu thereof. The following words are also added to the said subsection, namely:—"The provisions of Part VI. of "*The Valuation of Land Act of 1944*"" shall extend and apply to every such valuation."
- (2.) In subsection four the words "this Act" are repealed, and the words "*The Local Government Acts, 1936 to 1943*" as amended and prescribed by "*The Valuation of Land Act of 1944*," are inserted in lieu thereof.
- (3.) In subsection five the words "same right of appeal therefrom as in the case of valuations of rateable land under this Act" are repealed, and the words "same right of appeal under "*The Local Government Acts, 1936 to 1943*," as amended by and prescribed by "*The Valuation of Land Act of 1944*," therefrom as in the case of valuations of rateable land under this Act as amended by "*The Valuation of Land Act of 1944*"" are inserted in lieu thereof; also the words "case of appeals under this Act" are repealed,

[Agricultural
drainage.]

SCHEDULE I.

Valuation of Land Act. 8 GEO. VI. No. 3,

and the words "case of appeals under "*The Local Government Acts, 1936 to 1943,*" as amended by and prescribed by "*The Valuation of Land Act of 1944*" " are inserted in lieu thereof.

Repealed
s. 50 (2) (iii).

4. Paragraph (iii.) of subsection two of section fifty is repealed.

SCHEDULE II.

SCHEDULE II.

AMENDMENTS OF "THE CITY OF BRISBANE ACTS, 1924 TO 1943,"
AND ORDINANCES THEREUNDER.

Amendments
of City of
Brisbane
Acts and
ordinances.

1. The following amendments are made in respect of the above Acts and ordinances, viz. :—

(1.) Section 36B. of the said Acts is repealed.

(2.) The third paragraph of section forty-four is amended by deleting subparagraph (b) of the said paragraph and substituting in lieu thereof the following new subparagraph :—

"(b) Prescribing matters relating to valuations, but so that no ordinance or any provision of any ordinance shall be inconsistent with or in derogation of any of the provisions of "*The Valuation of Land Act of 1944.*" "

(3.) Chapter VII. of the said Ordinances is amended as follows :—

Clause nine of Ordinance No. 2 is repealed. Ordinances four, five and six are repealed.

Moreover, any ordinance or any provision of any ordinance inconsistent with or in derogation of any of the provisions of "*The Valuation of Land Act of 1944*" is hereby repealed.

SCHEDULE III.

SCHEDULE III.

AMENDMENT OF "THE LAND TAX ACTS, 1915 TO 1936."

Amendment
of s. 27 of
Land Tax
Acts.

Subsection one of section twenty-seven is amended by the addition thereto of the following proviso, namely :—

" Provided, however, that no right of appeal against any assessment shall exist under this Act, on the grounds that the value assigned to any area of land or interest therein is excessive, if that value is the value of that area or interest, made or caused to be made by the Valuer-General, under "*The Valuation of Land Act of 1944.*" "

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SCHEDULE IV.

S. 9.

VALUATION DISTRICTS FOR THE PURPOSES OF THIS ACT.

| Name of District. | Place of Office of District Valuer. | Areas Comprising Valuation District. |
|---------------------------|-------------------------------------|--|
| Brisbane and East Moreton | Brisbane .. | City of Brisbane Town of Coolangatta Town of Redcliffe Town of Southport Shire of Beaudesert Shire of Beenleigh Shire of Caboolture Shire of Cleveland Shire of Coomera Shire of Kilcoy Shire of Landsborough Shire of Maroochy Shire of Nerang Shire of Pine Shire of Tamborine Shire of Tingalpa Shire of Waterford. |
| West Moreton | Ipswich .. | City of Ipswich Shire of Boonah Shire of Esk Shire of Laidley Shire of Moreton Shire of Normanby Shire of Rosewood |
| Downs | Toowoomba.. | City of Toowoomba Town of Dalby Shire of Cambooya Shire of Chinchilla Shire of Clifton Shire of Crow's Nest Shire of Drayton Shire of Gatton Shire of Highfields Shire of Jondaryan Shire of Millmerran Shire of Murilla Shire of Pittsworth Shire of Rosalie Shire of Tara Shire of Taroom Shire of Wambo |

SCHEDULE IV.—*continued.*VALUATION DISTRICTS FOR THE PURPOSES OF THIS ACT—*continued.*

| Name of District. | Place of Office of District Valuer. | Areas Comprising Valuation District. |
|----------------------|-------------------------------------|--|
| Southern Downs .. | Warwick .. | City of Warwick Town of Goondiwindi Shire of Allora Shire of Balonne Shire of Glengallan Shire of Inglewood Shire of Rosenthal Shire of Stanthorpe Shire of Waggamba |
| South-Western | Charleville .. | Town of Charleville Shire of Bulloo Shire of Murweh Shire of Paroo Shire of Quilpie |
| Roma | Roma .. | Town of Roma Shire of Bendemere Shire of Booringa Shire of Bungil Shire of Warroo |
| Wide Bay and Burnett | Maryborough | City of Maryborough City of Bundaberg City of Gympie Shire of Biggenden Shire of Burrum Shire of Eidsvold Shire of Gayndah Shire of Gooburrum Shire of Isis Shire of Kilkivan Shire of Kingaroy Shire of Kolan Shire of Monto Shire of Mundubbera Shire of Murgon Shire of Nanango Shire of Noosa Shire of Perry Shire of Tiaro Shire of Widgee Shire of Wondai Shire of Woocoo Shire of Woongarra |

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*Valuation of Land Act.*SCHEDULE IV.—*continued.*VALUATION DISTRICTS FOR THE PURPOSES OF THIS ACT—*continued.*

| Name of District. | Place of Office of District Valuer. | Areas Comprising Valuation District. |
|-------------------------|-------------------------------------|--|
| Rockhampton and Central | Rockhampton | City of Rockhampton Town of Gladstone Shire of Banana Shire of Bauhinia Shire of Belyando Shire of Broadsound Shire of Calliope Shire of Duaringa Shire of Emerald Shire of Fitzroy Shire of Livingstone Shire of Miriam Vale Shire of Mount Morgan Shire of Peak Downs |
| Central-Far Western .. | Longreach .. | Shire of Aramac Shire of Barcaldine Shire of Barcoo Shire of Blackall Shire of Diamantina Shire of Ilfracombe Shire of Isisford Shire of Jericho Shire of Longreach Shire of Tambo Shire of Winton |
| Townsville | Townsville .. | City of Townsville City of Charters Towers City of Mackay Town of Bowen Shire of Ayr Shire of Dalrymple Shire of Hinchinbrook Shire of Mirani Shire of Nebo Shire of Pioneer Shire of Proserpine Shire of Sarina Shire of Thuringowa Shire of Wangaratta |

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SCHEDULE IV.—*continued.*

VALUATION DISTRICTS FOR THE PURPOSES OF THIS ACT—*continued.*

| Name of District. | Place of Office of District Valuer. | Areas Comprising Valuation District. |
|------------------------|---|--|
| North-Western | Hughenden .. | Town of Hughenden Shire of Barkly Tableland Shire of Boulia Shire of Burke Shire of Cloncurry Shire of Flinders Shire of McKinlay Shire of Wyangarie |
| Cairns and Northern .. | Cairns .. | City of Cairns Town of Thursday Island Shire of Atherton Shire of Cardwell Shire of Carpentaria Shire of Cook Shire of Croydon Shire of Douglas Shire of Eacham Shire of Etheridge Shire of Herberton Shire of Johnstone Shire of Mulgrave Shire of Woothakata. |