

No. 21—1942.

Central Waterworks (Amendment).

AN ORDINANCE to amend the Central Waterworks Ordinance, Ch. 37. No. 1.

Commencement.

[27th August, 1942.]

Short title and construction.

Ch. 37. No. 1.

1. This Ordinance may be cited as the Central Waterworks (Amendment) Ordinance, 1942, and shall be read as one with the Central Waterworks Ordinance, hereinafter referred to as the Principal Ordinance.

Section 6 of the Principal Ordinance amended.

2. Section 6 of the Principal Ordinance is hereby amended by substituting the following for subsection (1) thereof—

(1) The Chairman and other members of the Board shall be appointed by the Governor and shall hold office during the Governor's pleasure for a period not exceeding two years: Provided that at the expiration of his term of office any member of the Board may be re-appointed by the Governor.

New section 6A of the Principal Ordinance.

3. The Principal Ordinance is hereby further amended by inserting immediately after section 6 a new section 6A as follows:—

Board to conform with directions of Governor in Council.

6A. In the exercise of the powers conferred, and the performance of the duties imposed, by this Ordinance, the Board shall conform with any special or general directions given to it by the Governor in Council.

Section 16 of the Principal Ordinance amended.

4. Section 16 of the Principal Ordinance is hereby amended by deleting in subsection (1) thereof the words "within which the Board shall control the supply and distribution of water for domestic and non-domestic supplies" and by substituting therefor the words "for the purposes of this Ordinance".

5. (1) Section 24 of the Principal Ordinance is hereby repealed and replaced by the following section :—

Section 24 of
the Principal
Ordinance
repealed and
replaced.

Ascertainment
of annual
value of
premises.

24. (1) The Warden concerned shall, when requested by or on behalf of the Board, deliver to the Board copies certified by him of so much of the current assessment roll as relate to premises in distribution areas or as relate to any such premises as may be specified by or on behalf of the Board and shall, whether requested by or on behalf of the Board or not, forthwith deliver to the Board copies certified by him of any corrections in, or additions to, any current assessment roll relating to premises in distribution areas.

(2) The annual value of premises for the purposes of this Ordinance shall be the annual taxable value thereof as stated from time to time in the current assessment roll : Provided that—

- (a) where premises chargeable with a general water rate or a water service rate as a separate entity are not so valued in the current assessment roll, or where premises valued in the current assessment roll as one property ought, in the opinion of the Board, to be valued separately for the purposes of this Ordinance or where premises separately assessed in the current assessment roll ought, in the opinion of the Board, to be valued as one property for the purposes of this Ordinance, or where premises have from any cause whatsoever been omitted from the current assessment roll, the annual value of such premises for any year shall be such sum as the Board shall from time to time calculate to the best of its skill and ability to be just;
- (b) where a service is laid on in any premises and the water from such service is, with the consent of the Board, used in such premises and adjoining premises of the same owner but separately valued in the current assess-

ment roll, the annual value of the two premises for the purpose of calculating the water service rate shall be the aggregate of the valuations of the premises in the current assessment roll ;

- (c) where machinery is liable to the general water rate or water service rate as part of any premises, the annual value of the premises shall be taken to be a sum equal to the total of the annual value of the premises apart from the machinery and the annual value of the machinery ; and the annual value of the machinery shall be taken to be a percentage of its capital value calculated in accordance with the following table :—

<i>Capital value of machinery.</i>	<i>Percent- age.</i>
On the first \$100,000 or less . . .	4
On any excess over \$100,000 not exceeding \$150,000	2½
On any excess over \$250,000 not exceeding \$250,000	2
On any excess over \$500,000	1

For the purposes of this paragraph, all premises of one undertaking in one place which are liable to the rate shall be taxed as one premises.

The annual value of the premises apart from the machinery and the capital value of the machinery shall be ascertained as follows :—

- (i) where the total annual taxable value of the premises and machinery as shown in the current assessment roll is equal to the total of the annual taxable value of the premises apart from machinery and the annual taxable value of the machinery, as disclosed in the return on which the current assessment roll is based, the annual value of the premises apart from machinery shall be the annual taxable value thereof as so disclosed

and the capital value of the machinery shall be the sum which at six per centum per annum would produce the amount of the annual taxable value of the machinery as so disclosed ;

- (ii) in any other case, the annual value of the premises apart from the machinery and the capital value of the machinery shall be such sums as the Board shall from time to time calculate to the best of its skill and ability to be just.

(3) Whenever the Board is unable to calculate the annual value of premises from the figures shown in the current assessment roll or, in the case referred to in paragraph (c) of subsection (2), from the figures disclosed in the return on which the current assessment roll is based as provided for in that paragraph, then the assessment by the Board of the annual value of the premises shall be binding and conclusive on all parties unless the person accountable for the rate, not later than five days after the service of a notice of assessment on him by the Board in the prescribed manner, causes notice in writing to be given to the Magistrate of the district and to the General Manager of the Board of his intention of appealing against the assessment ; and the Magistrate shall hear and determine such appeal, and may in his discretion award such costs as he thinks proper to any party, and the payment of such costs may be enforced in the same manner as the payment of a penalty is enforceable under the Summary Courts Ordinance. In case the Board or the person accountable for the rate shall be dissatisfied with the decision of the Magistrate on any such appeal, the Board or such person may appeal from the decision of the Magistrate to the Full Court: Provided that, unless notice of such appeal shall be given within fourteen days after the date of such decision, the

decision of the Magistrate shall be final and shall be binding and conclusive against all parties. The notice of appeal shall be signed by the appellant (or if the Board is the appellant by the General Manager of the Board) or by his or its counsel or solicitor, shall state the grounds on which the appeal is based, and shall be delivered to the Clerk of the Peace. The Clerk of the Peace shall cause to be served upon the respondent (or if the Board is the respondent on the General Manager of the Board) or on his or its solicitor a copy certified under his hand of the notice of appeal, and shall notify the appellant and the respondent or their solicitors respectively of the date on which the appeal will in the ordinary course of business be on the list for hearing before the Full Court. The lodging of an appeal under this subsection shall not absolve the person accountable for the rate from his obligation to pay the same on the date on which it becomes due or from any consequences of non-payment upon such date. Any increase in the amount of the rate payable consequent upon the decision of a Magistrate or of the Full Court under this subsection shall become payable immediately after the date of the decision unless the rate itself has not become payable on or before that date, and any reduction in the amount of the rate consequent upon any such decision shall, if the rate has been paid, be given effect to by the Board as soon as may be after the date of the decision.

(2) The provisions of section 24 of the Principal Ordinance as re-enacted in this section shall, in so far as they concern the determination of the annual value of premises in cases in which machinery is liable to rates as part of the premises, be deemed to have come into force on the 1st of January, 1940 : Provided that the rates in such cases for the years 1940, 1941 and 1942 shall be deemed to become due and payable immediately after the service by the Board in the prescribed manner of a notice of assessment on the person accountable for the rate.