

South Australia

Rates and Land Tax Remission Act 1986

An Act to provide for the partial remission of rates and land tax payable by certain persons; and for other purposes.

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Legislative history

The Parliament of South Australia enacts as follows:

1—Short title

This Act may be cited as the *Rates and Land Tax Remission Act 1986*.

3—Interpretation

In this Act, unless the contrary intention appears—

council means a council constituted under the *Local Government Act 1999*;

rates means rates payable under the Acts set out in Schedule 1 and includes—

- (a) any rates or charges payable under the *Local Government Act 1999* for the provision or treatment of water or the removal of sewage; and
- (ba) charges payable to an irrigation authority under Part 7 of the *Irrigation Act 1994*; and
- (bb) charges payable to a water industry entity under Part 4 of the *Water Industry Act 2012*; and
- (c) land tax payable under the *Land Tax Act 1936*;

rating authority means the authority to whom rates are payable under the Acts set out in Schedule 4.

4—Remission of rates

- (1) The Governor may, by regulation—
 - (a) prescribe the criteria on which ratepayers are entitled to remission of rates under this Act; and
 - (b) fix the amount of, or prescribe the method of determining the amount of, the remission to which a ratepayer is entitled in relation to rates of a kind specified in the regulations; and
 - (c) fix a date from which a remission of charges payable to a water industry entity under the *Water Industry Act 2012* will no longer be made under this Act.
- (2) A regulation may—
 - (a) leave a matter to be determined according to the discretion of the Minister for the purposes of the regulations; and
 - (b) be brought into operation on a date specified in the regulations that is earlier than the date of its publication in the Gazette.
- (3) A ratepayer who, in the opinion of the Minister, complies with the prescribed criteria is entitled to a remission of the amount fixed or determined in accordance with the method prescribed, by the regulations in relation to rates of the kind payable by the ratepayer.

5—Delegation

- (1) The Minister may delegate any of the Minister's functions or powers under this Act.
- (2) A delegation under this section—
 - (a) may be absolute or conditional; and
 - (b) does not prevent the Minister from acting personally in any matter; and
 - (c) is revocable at will.

6—Payment of amount of rates remitted in certain cases

- (1) The amount of rates payable under the Acts set out in Schedule 4 but remitted under this Act shall, on application by the appropriate rating authority, be paid by the Treasurer to the authority.
- (2) The Treasurer may issue and apply money from the Consolidated Account for the purpose of making payments required by subsection (1).

7—No interest etc payable in respect of remissions

No interest, fine or other penalty is payable in respect of rates remitted by this Act.

8—Offences

- (1) A person who makes a false or misleading statement or gives false or misleading information to the Minister in relation to an application for the remission of rates under this Act is guilty of an offence.

Maximum penalty: \$2 500 or imprisonment for 3 months.

- (2) A person who has received remission of rates under this Act but who ceases to satisfy any one of the criteria on which the remission was based shall inform the Minister in writing of that fact.

Maximum penalty: \$1 000.

- (3) The offences constituted by this section are summary offences.

Schedule 1

Local Government Act 1999

Renmark Irrigation Trust Act 1936

Water Industry Act 2012

Schedule 4

Crown Lands Act 1929 (Part 8)

Irrigation Act 1994

Local Government Act 1999

Renmark Irrigation Trust Act 1936

Legislative history

Notes

- Please note—References in the legislation to other legislation or instruments or to titles of bodies or offices are not automatically updated as part of the program for the revision and publication of legislation and therefore may be obsolete.
- Earlier versions of this Act (historical versions) are listed at the end of the legislative history.
- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes or www.legislation.sa.gov.au.

Legislation repealed by principal Act

The *Rates and Land Tax Remission Act 1986* repealed the following:

Rates and Taxes Remission Act 1974

Legislation amended by principal Act

The *Rates and Land Tax Remission Act 1986* amended the following:

Irrigation Act 1930

Land Tax Act 1936

Local Government Act 1934

Sewerage Act 1929

Waterworks Act 1932

Principal Act and amendments

New entries appear in bold.

Year	No	Title	Assent	Commencement
1986	78	<i>Rates and Land Tax Remission Act 1986</i>	4.12.1986	1.4.1987 (<i>Gazette</i> 26.3.1987 p702)
1988	33	<i>Local Government Act Amendment Act 1988</i>	21.4.1988	s 54—1.1.1989 (<i>Gazette</i> 22.12.1988 p2094)
1990	7	<i>Rates and Land Tax Remission Act Amendment Act 1990</i>	5.4.1990	1.1.1990: s 2
1994	39	<i>Irrigation Act 1994</i> as amended by 87/1996	2.6.1994	Sch 3—1.7.1994 (<i>Gazette</i> 30.6.1994 p1842)
1996	87	<i>Irrigation (Conversion to Private Irrigation District) Amendment Act 1996</i>	12.12.1996	s 11—15.12.1996 (<i>Gazette</i> 12.12.1996 p1850)
2005	60	<i>Local Government (Financial Management and Rating) Amendment Act 2005</i>	1.12.2005	Sch 1 (cll 3—5)—25.1.2007 (<i>Gazette</i> 25.1.2007 p276)

2009	20	<i>Crown Land Management Act 2009</i>	4.6.2009	Sch 1 (cl 4)—1.6.2010 (<i>Gazette</i> 18.2.2010 p816)
2012	9	<i>Water Industry Act 2012</i>	19.4.2012	Sch 2 (cll 12—14)—1.1.2013 (<i>Gazette</i> 21.6.2012 p2837)

Provisions amended

New entries appear in bold.

Entries that relate to provisions that have been deleted appear in italics.

Provision	How varied	Commencement
Long title	amended under <i>Legislation Revision and Publication Act 2002</i>	
s 2	<i>omitted under Legislation Revision and Publication Act 2002</i>	
s 3		
s 3(1)		
council	amended by 60/2005 Sch 1 cl 3(1)	25.1.2007
rates	amended by 33/1988 s 54(a)	1.1.1989
	amended by 39/1994 Sch 3 as inserted by 87/1996 s 11	1.7.1994
	amended by 60/2005 Sch 1 cl 3(2)	25.1.2007
	(b) deleted by 20/2009 Sch 1 cl 4	1.6.2010
	amended by 9/2012 Sch 2 cl 12(1), (2)	1.1.2013
<i>the prescribed sum</i>	<i>deleted by 7/1990 s 3</i>	<i>1.1.1990</i>
s 4	amended by 33/1988 s 54(b)	1.1.1989
	substituted by 7/1990 s 4	1.1.1990
s 4(1)	amended by 9/2012 Sch 2 cl 13	1.1.2013
Sch 1	substituted by 39/1994 Sch 3 as inserted by 87/1996 s 11	1.7.1994
	amended by 60/2005 Sch 1 cl 4	25.1.2007
	amended by 9/2012 Sch 2 cl 14	1.1.2013
Sch 2	<i>amended by 33/1988 s 54(c)</i>	<i>1.1.1989</i>
	<i>deleted by 7/1990 s 5</i>	<i>1.1.1990</i>
Sch 3	<i>amended by 33/1988 s 54(d)</i>	<i>1.1.1989</i>
	<i>deleted by 7/1990 s 5</i>	<i>1.1.1990</i>
Sch 4	substituted by 39/1994 Sch 3 as inserted by 87/1996 s 11	1.7.1994
	amended by 60/2005 Sch 1 cl 5	25.1.2007
Sch 5	<i>omitted under Legislation Revision and Publication Act 2002</i>	

Historical versions

Reprint No 1—15.11.1991

Reprint No 2—15.12.1996

25.1.2007

1.6.2010