

(Reprint No. 1)

**SOUTH AUSTRALIA**

**RATES AND LAND TAX REMISSION ACT, 1986**

*This Act is reprinted pursuant to the Acts Republication Act, 1967, and incorporates all amendments in force as at 15 November 1991.*

*It should be noted that the Act was not revised (for obsolete references, etc.) by the Commissioner of Statute Revision prior to the publication of this reprint.*

**SUMMARY OF PROVISIONS**

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## SCHEDULES

# RATES AND LAND TAX REMISSION ACT, 1986

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Rates and Land Tax Remission Act, 1986, No. 78 of 1986 [Assented to 4 December 1986]<sup>1</sup>

as amended by

Local Government Act Amendment Act, 1988, No. 33 of 1988 [Assented to 21 April 1988]<sup>2</sup>

Rates and Land Tax Remission Act Amendment Act, 1990, No. 7 of 1990 [Assented to 5 April 1990]<sup>3</sup>

*Note: Asterisks indicate repeal or deletion of text. For further explanation see Appendix.*

**An Act to provide for the partial remission of rates and land tax payable by certain persons; to repeal the Rates and Taxes Remission Act, 1974; to amend the Irrigation Act, 1930, the Land Tax Act, 1936, the Local Government Act, 1934, the Sewerage Act, 1929, and the Waterworks Act, 1932; and for other purposes.**

The Parliament of South Australia enacts as follows:

## Short title

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

## Commencement

2. This Act shall come into operation on a day to be fixed by proclamation.

## Interpretation

3. In this Act, unless the contrary intention appears—

“council” means a council constituted under the *Local Government Act, 1934*:

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“rates” means rates payable under the Acts set out in schedule 1 and includes—

(a) any fees or charges payable under the *Local Government Act, 1934*, for the removal of sewerage;

(b) contributions payable to the Lyrup Village Association under Part VIII of the *Crown Lands Act, 1929*;

and

(c) land tax payable under the *Land Tax Act, 1936*;

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<sup>1</sup>Came into operation 1 April 1987: *Gaz.* 26 March 1987, p. 702.

<sup>2</sup>Came into operation (except s. 55 and Sched.) 1 January 1989: *Gaz.* 22 December 1988, p. 2094; s. 55 and Sched. came into operation 1 March 1989: *Gaz.* 2 February 1989, p. 252.

<sup>3</sup>Came into operation 1 January 1990: s. 2.

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

#### Remission of rates

4. (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.

(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.

#### Delegation

5. (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;

(b) does not prevent the Minister from acting personally in any matter;

and

(c) is revocable at will.

#### Payment of amount of rates remitted in certain cases

6. (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).

#### No interest, etc., payable in respect of remissions

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

#### Offences

8. (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.

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.

Penalty: \$1 000.

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

## SCHEDULE 1

*Irrigation Act, 1930*  
*Irrigation on Private Property Act, 1939*  
*Local Government Act, 1934*  
*Lower River Broughton Irrigation Trust Act, 1938*  
*Pyap Irrigation Trust Act, 1923*  
*Renmark Irrigation Trust Act, 1936*  
*Sewerage Act, 1929*  
*Waterworks Act, 1932*

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## SCHEDULE 4

*Crown Lands Act, 1929 (Part VIII)*  
*Irrigation on Private Property Act, 1939*  
*Local Government Act, 1934*  
*Lower River Broughton Irrigation Trust Act, 1938*  
*Pyap Irrigation Trust Act, 1923*  
*Renmark Irrigation Trust Act, 1936*

## SCHEDULE 5

*Repeal and Amendment of Other Acts*

1. The Rates and Taxes Remission Act, 1974, is repealed.
2. The following Acts are amended as indicated.

<i>Title of Act</i>	<i>Amendment</i>
<i>Irrigation Act, 1930</i>	Section 77a is repealed.
<i>Land Tax Act, 1936</i>	(1) Section 13(2) is repealed. (2) Section 58b is repealed.
<i>Local Government Act, 1934</i>	(1) Section 3 is amended by striking out the item: Division IV—Remission of Rates. (2) Division IV of Part XII is repealed.
<i>Sewerage Act, 1929</i>	Section 77a is repealed.
<i>Waterworks Act, 1932</i>	Section 84a is repealed.

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**APPENDIX**

Legislative History

Section 3:	definition of "rates" amended by 33, 1988, s. 54(a)
Section 4:	definition of "the prescribed sum" repealed by 7, 1990, s. 3
Schedule 2:	amended by 33, 1988, s. 54(b); substituted by 7, 1990, s. 4
Schedule 3:	amended by 33, 1988, s. 54(c); repealed by 7, 1990, s. 5
	amended by 33, 1988, s. 54(d); repealed by 7, 1990, s. 5