ANNO VICESIMO TERTIO

ELIZABETHAE II REGINAE

A.D. 1974

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No. 16 of 1974

An Act to provide for the remission of rates and taxes upon land for certain persons; to amend the Waterworks Act, 1932-1973; the Sewerage Act, 1929-1974; the Land Tax Act, 1936-1972; the Local Government Act, 1934-1972; and the Irrigation Act, 1930-1971.

[*Assented to 4th April,* 1974]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

PART I

PRELIMINARY

PART I

1. This Act may be cited as the "Rates and Taxes Remission Act, 1974". Short title.

2. This Act shall be deemed to have come into operation on the first day of July, 1973. Commencement.

3. This Act is arranged as follows:— Arrangement of Act.

PART I—PRELIMINARY

PART II—AMENDMENT OF WATERWORKS ACT, 1932-1973

PART III—AMENDMENT OF SEWERAGE ACT, 1929-1974

PART IV—AMENDMENT OF LAND TAX ACT, 1936-1972

PART V—AMENDMENT OF LOCAL GOVERNMENT ACT, 1934-1972

PART VI—AMENDMENT OF IRRIGATION ACT, 1930-1971.

4. (1) The Minister, or a person nominated by the Minister for the purposes of making declarations under this section, may, by instrument in writing, declare that a person is eligible for the remission of rates and land tax. Eligibility for remission of rates and land tax.

(2) The Minister, or the nominated person, may from time to time vary or revoke declarations under this section.

(3) The Minister may, by notice published in the *Gazette*, declare the criteria upon which a declaration under this section may be made.

(4) The Minister may, by subsequent notice published in the *Gazette*, vary or revoke a notice published under subsection (3) of this section.

(5) A person who believes that he satisfies the criteria upon which a declaration may be made under this section may apply to the Minister, or a person nominated by the Minister, for the remission of rates and land tax.

(6) A person shall not make any false or misleading statement or representation in an application under this section with intent to deceive or mislead.

Penalty: Five hundred dollars or imprisonment for three months.

(7) Where a person who has been declared to be eligible for the remission of rates and land tax under this section ceases to satisfy the criteria on the basis of which the declaration was made, he shall forthwith inform the Minister in writing of that fact.

Penalty: Two hundred dollars.

(8) Where a person who is eligible for the remission of rates or land tax imposed under any of the rating or taxing Acts is liable for the payment of those rates, or that land tax, jointly with some other person (not being his spouse) who is not so eligible, the declaration under this section shall state that he is entitled to a specified proportion, determined by the Minister or his nominee, of the remission prescribed in the rating or taxing Acts.

(9) In this section—

"the Minister" means the Minister of Works or any other Minister to whom the administration of this Act is for the time being committed:

"the rating or taxing Acts" means the Waterworks Act, 1932-1974, the Sewerage Act, 1929-1974, the Land Tax Act, 1936-1974, the Local Government Act, 1934-1974 and the Irrigation Act, 1930-1974.

(10) Proceedings for an offence against this section shall be disposed of summarily.

PART II

PART II

AMENDMENT OF WATERWORKS ACT, 1932-1973

Short titles.

5. (1) In this Part, the Waterworks Act, 1932-1973, is referred to as "the principal Act".

(2) The principal Act, as amended by this Part, may be cited as the "Waterworks Act, 1932-1974".

Enactment of s. 84a of principal Act—

6. The following section is enacted and inserted in the principal Act immediately after section 84 thereof:—

Remission of rates.

84a. (1) A person who is eligible for remission of water rates under this section shall, subject to subsections (3) and (4) of this section, be entitled to the following remission in respect of water rates for any financial year:—

(*a*) three-fifths of the water rates to which he would, apart from this section, be liable;

or

(*b*) forty dollars,

whichever is the lesser.

(2) A person is eligible for the remission of water rates under this section, if he is declared to be eligible for the remission of rates and land tax under the Rates and Taxes Remission Act, 1974.

(3) Where a person, who is eligible for the remission of water rates under this section, is liable for the payment of water rates upon any land jointly with some other person (not being his spouse) who is not so eligible, he shall be entitled to such proportion of the remission of water rates prescribed by this section as is stated in the declaration made pursuant to the Rates and Taxes Remission Act, 1974.

(4) The remission prescribed by this section applies only to the rates payable upon land that constitutes the ratepayer's principal place of residence.

PART III

PART III

AMENDMENT OF SEWERAGE ACT, 1929-1974

Short titles.

7. (1) In this Part, the Sewerage Act, 1929-1974, is referred to as "the principal Act".

(2) The principal Act, as amended by this Part, may be cited as the "Sewerage Act, 1929-1974".

Enactment of s. 77a of principal Act—

8. The following section is enacted and inserted in the principal Act immediately after section 77 thereof:—

Remission of sewerage rates.

77a. (1) A person who is eligible for the remission of sewerage rates under this section, shall, subject to subsections (3) and (4) of this section, be entitled to the following remission in respect of sewerage rates for any financial year:—

(*a*) three-fifths of the sewerage rates to which he would, apart from this section, be liable;

or

(*b*) forty dollars,

whichever is the lesser.

(2) A person is eligible for the remission of sewerage rates under this section if he is declared to be eligible for the remission of rates and land tax pursuant to the Rates and Taxes Remission Act, 1974.

(3) Where a person, who is eligible for the remission of sewerage rates under this section, is liable for the payment of sewerage rates on any land jointly with some other person (not being his spouse) who is not so eligible, he shall be entitled to such proportion of the remission of sewerage rates prescribed by this section, as is stated in the declaration under the Rates and Taxes Remission Act, 1974.

(4) The remission prescribed by this section applies only to rates payable upon land that constitutes the ratepayer's principal place of residence.

PART IV

PART IV

AMENDMENT OF LAND TAX ACT, 1936-1972

Short titles.

9. (1) In this Part, the Land Tax Act, 1936-1972, is referred to as "the principal Act".

(2) The principal Act, as amended by this Part, may be cited as the "Land Tax Act, 1936-1974".

Amendment of principal Act, s. 13—Minimum tax.

10. Section 13 of the principal Act is amended by inserting after the present contents thereof (which are hereby designated subsection (1) thereof) the following subsection:—

(2) This section does not apply where land tax is reduced to less than two dollars and fifty cents by virtue of a remission granted under, or conferred by, this Act.

Amendment of principal Act, s. 58a—Postponement and remission of tax.

11. Section 58a of the principal Act is amended by striking out subsections (5), (6), (7), (8), (9) and (10).

Enactment of s. 58b of principal Act—

12. The following section is enacted and inserted in the principal Act immediately after section 58a thereof:—

Remission of land tax.

58b. (1) A person who is eligible for the remission of land tax under this section shall, subject to subsections (3) and (4) of this section, be entitled to the following remission of land tax for any financial year:—

(*a*) three-fifths of the land tax to which he would, apart from this section, be liable;

or

(*b*) eighty dollars,

whichever is the lesser.

(2) A person is eligible for the remission of land tax under this section if he is declared to be eligible for the remission of rates and land tax pursuant to the Rates and Taxes Remission Act, 1974.

(3) Where a person, who is eligible for the remission of land tax under this section, is liable for the payment of land tax upon any land jointly with some other person (not being his spouse) who is not so eligible, he shall be entitled to such proportion of the remission of land tax prescribed by this section as is stated in the declaration under the Rates and Taxes Remission Act, 1974.

(4) The remission prescribed by this section applies only to land tax payable upon land that constitutes the taxpayer's principal place of residence.

PART V

AMENDMENT OF LOCAL GOVERNMENT ACT, 1934-1972

Short titles.

13. (1) In this Part, the Local Government Act, 1934-1972, is referred to as "the principal Act".

(2) The principal Act, as amended by this Part, may be cited as the "Local Government Act, 1934-1974".

Amendment of principal Act, s. 3—

14. Section 3 of the principal Act is amended by inserting after the item:

Arrangement of Act.

DIVISION III—Provisions Applicable to Rates where Assessment is Based upon Land Value

the item:

DIVISION IV—Remission of Rates.

Enactment of Division IV of Part XII of principal Act—

15. The following Division comprising the following sections is enacted and inserted in the principal Act immediately after section 248 thereof:—

DIVISION IV—REMISSION OF RATES

Remission of rates.

248a. (1) A person who is eligible for the remission of rates under this section shall, subject to subsections (3) and (4) of this section, be entitled to the following remission in respect of rates for any financial year:—

(*a*) three-fifths of the rates to which he would, apart from this section, be liable;

or

(*b*) eighty dollars,

whichever is the lesser.

(2) A person is eligible for the remission of rates under this section if he is declared to be eligible for the remission of rates and land tax pursuant to the provisions of the Rates and Taxes Remission Act, 1974.

(3) Where a person, who is eligible for the remission of rates under this section, is liable for the payment of the rates jointly with some other person (not being his spouse) who is not so eligible, he shall be entitled to such proportion of the remission of rates prescribed by this section as is stated in the declaration under the Rates and Taxes Remission Act, 1974.

(4) The remission prescribed by this section applies only to rates payable upon ratable property that constitutes the ratepayer's principal place of residence.

(5) In this section—

"rates" means the aggregate of—

(*a*) any rates payable by virtue of any general rate, special rate, separate rate, or minimum amount payable by way of rates, declared or fixed under this Part;

and

(*b*) any fees payable under section 537 of this Act.

PART V

Remission of sewerage rates.

248b. (1) A person who is eligible for the remission of sewerage rates under this section shall, subject to subsections (3) and (4) of this section, be entitled to the following remission in respect of sewerage rates for which he is liable in any year:—

(*a*) three-fifths of the sewerage rates to which he would, apart from this subsection, be liable;

or

(*b*) forty dollars,

whichever is the lesser.

(2) A person is eligible for the remission of sewerage rates under this section if he is declared to be eligible for the remission of rates and land tax pursuant to the provisions of the Rates and Taxes Remission Act, 1974.

(3) Where a person, who is eligible for the remission of sewerage rates under this section, is liable for payment of the rates jointly with some other person (not being his spouse) who is not so eligible, he shall be entitled to such proportion of the remission of rates prescribed by this section as is stated in the declaration under the Rates and Taxes Remission Act, 1974.

(4) The remission prescribed by this section applies only to rates payable upon ratable property that constitutes the ratepayer's principal place of residence.

(5) In this section—

"sewerage rates" means rates payable by virtue of a rate declared under section 530c of this Act.

General provision.

248c. (1) The Minister shall supply every council with a list of persons who are eligible for the remission of rates under this Division.

(2) Where any rates are remitted under this Division, the Minister shall, upon the application of the council by which the remission was granted, pay to the council, out of the General Revenue of the State, the amount remitted.

(3) No fine or penalty shall be imposed in respect of any amount remitted under this Division.

PART VI

PART VI

AMENDMENT OF IRRIGATION ACT, 1930-1971

Short titles.

16. (1) In this Part, the Irrigation Act, 1930-1971, is referred to as "the principal Act".

(2) The principal Act, as amended by this Part, may be cited as the "Irrigation Act, 1930-1974".

Enactment of s. 77a of principal Act—

17. The following section is enacted and inserted in the principal Act immediately after section 77 thereof:—

PART VI

Remission of rates.

77a. (1) A person who is eligible for remission of the rates under this section shall, subject to this section, be entitled to the following remission in respect of annual rates payable under this Part:—

(*a*) three-fifths of the rates to which he would, apart from this section, be liable;

or

(*b*) forty dollars,

whichever is the lesser.

(2) A person is eligible for the remission of rates under this section, if he is declared to be eligible for the remission of rates and land tax under the Rates and Taxes Remission Act, 1974.

(3) Where a person who is eligible for remission of the rates under this section, is liable for the payment of the rates jointly with some other person (not being his spouse) who is not so eligible, he shall be entitled to such proportion of the remission of rates prescribed by this section as is stated in the declaration made pursuant to the Rates and Taxes Remission Act, 1974.

(4) The remission prescribed by this section applies only to rates payable upon land that constitutes the ratepayer's principal place of residence.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

M. L. OLIPHANT, Governor