

RATES AND TAXES REMISSION ACT, 1974

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RATES AND TAXES REMISSION ACT, 1974

being

Rates and Taxes Remission Act, 1974, No. 16 of 1974 [Assented to 4th April, 1974].

An Act to provide for the remission of rates and taxes upon land for certain persons; to amend the Waterworks Act, 1932-1973¹; the Sewerage Act, 1929-1974; the Land Tax Act, 1936-1972; the Local Government Act, 1934-1972; and the Irrigation Act, 1930-1971.

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

PART I

PRELIMINARY

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. Commence-
ment.
3. This Act is arranged as follows:— Arrangement of
Act.
 - PART I—PRELIMINARY
 - PART II—AMENDMENT OF WATERWORKS ACT, 1932-1973¹
 - 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.

¹ This might be a reference to the Waterworks Act, 1932-1972 or the Waterworks Act, 1932-1974.

(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, 1932-1974¹, the Sewerage Act, 1929-1974², the Land Tax Act, 1936-1974³, the Local Government Act, 1934-1974⁴ and the Irrigation Act, 1930-1974⁵.

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

PART II

PART II

AMENDMENT OF WATERWORKS ACT, 1932-1973⁶

Short titles.

5. (1) In this Part, the Waterworks Act, 1932-1973⁶, 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

¹ Now Waterworks Act, 1932-1975.

² Now Sewerage Act, 1929-1975.

³ Now Land Tax Act, 1936-1975.

⁴ Now Local Government Act, 1934-1975.

⁵ Now Irrigation Act, 1930-1975.

⁶ This might be a reference to the Waterworks Act, 1932-1972, or the Waterworks Act, 1932-1974.

(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

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

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

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

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:— Remission of sewerage rates.

(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

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".

14. Section 3 of the principal Act is amended by inserting after the item: Amendment of principal Act, s. 3—

DIVISION III—Provisions Applicable to Rates where Assessment is Based upon Land Value Arrangement of Act.

the item:

DIVISION IV—Remission of Rates.

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

DIVISION IV—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:— Remission of rates.

(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.

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:— Remission of sewerage rates.

(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:—

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.
