

THE RECREATION GROUNDS TAXATION EXEMPTION ACT, 1910

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The Recreation Grounds Taxation Exemption Act, 1910, No. 1003 of 1910 [Assented to 16th November, 1910].

An Act to exempt parks and recreation grounds from general and local taxation.

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

1. This Act may be cited as "The Recreation Grounds Taxation Exemption Act, 1910". Short title.

2. All lands which now are or shall hereafter become dedicated and set apart for the use and enjoyment of the inhabitants of the said State or of any city, town, municipality, district, or other portion of the said State as parks, gardens, or public walk, recreation, or pleasure grounds, shall, and the persons in whom such lands are vested shall in respect thereof, be free and exempt from all general, special, and local taxation and from all rating and assessments therefor so long as such lands are used exclusively as aforesaid. Parks and recreation grounds exempt from general and local taxation.
Cf. 528, 1891, s. 14.

3. This Act shall not apply in respect of any taxes, rates, or other similar outgoings due and payable at the time of the passing of this Act, nor to any taxes, rates, or other similar outgoings for the financial year of the taxing or rating authority current at the time of the passing of this Act. Act not to apply to taxes and rates due or accruing.

4. If any rent, licence fee, charge for agistment, entrance fee, or other charge for use or occupation, or any other revenue of any kind whatever, whether money or anything of money's worth, is charged or received by any person in whom any land shall be vested as aforesaid in respect of such land, or in respect of any part thereof or of any building thereon, this Act shall apply in respect of such land only so long as the whole of such rents, fees, charges, and revenue is expended in the maintenance, improvement, or extension of such land, or in payment of interest or other charges on expenditure incurred in such maintenance, improvement, or extension. Act not to apply to lands used for profit.

5. For all purposes of this Act, any such land as mentioned in section 2 shall be deemed to include all private roads, rights-of-way, and other premises used for the purpose of ingress or egress to or from such land or for any other purpose in connection therewith, and the persons in whom such lands are vested shall not be liable for the construction, maintenance, or repair of, or to contribute towards the construction, maintenance, or repair of, any such private roads and rights-of-way. Lands include means of ingress and egress.