

No. 10 of 1976

AN ORDINANCE

To amend the *Land Rent and Rates (Deferment and Remission) Ordinance 1970-1973*.

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Executive Council, hereby make the following Ordinance under the *Seat of Government (Administration) Act 1910-1973*.

Dated this fourth day of March 1976.

JOHN R. KERR
Governor-General.

By His Excellency's Command,

A. A. STALEY
Minister of State for the Capital Territory.

LAND RENT AND RATES (DEFERMENT AND REMISSION) ORDINANCE 1976

1. (1) This Ordinance may be cited as the *Land Rent and Rates (Deferment and Remission) Ordinance 1976*.^{*} Short title and citation.

(2) The *Land Rent and Rates (Deferment and Remission) Ordinance 1970-1973*† is in this Ordinance referred to as the Principal Ordinance.

(3) The Principal Ordinance, as amended by this Ordinance, may be cited as the *Land Rent and Rates (Deferment and Remission) Ordinance 1970-1976*.

2. Section 2 of the Principal Ordinance is amended—

(a) by omitting the definition of "determination" in sub-section (1) and substituting the following definitions:— Interpretation.

"'attributable part', in relation to a parcel of land, means the amount by which the unimproved value of the parcel is greater than the notional unimproved value determined by the Minister under section 21F;

'determination' means a determination made under section 3;

'land rates' means the amount of rates due under the Rates Ordinance in respect of a parcel of land in respect of a rating year;"

* Notified in the *Australian Government Gazette* on 8 March 1976.

† Ordinance No. 5, 1970, as amended by No. 27, 1973.

(b) by inserting after paragraph (a) of the definition of "pensioner" the following paragraph:—

"(ab) a person to whom or in respect of whom there is being paid a benefit under Part IVAAA of the *Social Services Act 1947-1975*;" and

(c) by omitting the definition of "the Rates Ordinance" and substituting the following definitions:—

"'prescribed land' means land included in the land specified in Schedule 2;

'rating year' means the period of 12 months commencing on 1 July in any year;

'sewerage rates' means the amount of rates due under the *Sewerage Rates Ordinance 1968-1975* in respect of a parcel of land in respect of a rating year;

'the Rates Ordinance' means the *Rates Ordinance 1926-1975*;

'unimproved value' has the same meaning as in the Rates Ordinance;

'water rates' means the amount of rates due under the *Water Rates Ordinance 1959-1975* in respect of a parcel of land in respect of a rating year."

Interpre-
tation.

Rebate of
rates for
pensioners.

3. Section 21A of the Principal Ordinance is repealed.

4. Section 21B of the Principal Ordinance is amended—

(a) by omitting from sub-section (1) the word "Where" and substituting the words "Subject to sub-section (3), where";

(b) by omitting from sub-section (2) the word "Where" and substituting the words "Subject to sub-section (3), where"; and

(c) by adding at the end thereof the following sub-section:—

"(3) Notwithstanding the provisions of sub-sections (1) and (2), in the case of land rates payable in respect of a parcel of prescribed land—

(a) sub-section (1) or (2) does not operate to discharge any part of the liability to pay those rates unless the Minister has deferred payment of part of those rates under section 21G; and

(b) the amount payable to discharge the liability to pay those rates is an amount equal to one-half of the amount of rates remaining payable after such a deferment has been made."

5. After section 21D of the Principal Ordinance the following sections are inserted:—

Application.

"21E. The owner of a parcel of prescribed land on which is erected a single private dwelling house that is occupied solely as a single private dwelling house may apply to the Minister for relief from payment of part of the land rates payable in respect of the land.

“ 21F. (1) Where the Minister is satisfied that a parcel of prescribed land in respect of which an application under section 21E is made is a parcel on which is erected a single private dwelling house that is occupied solely as a single private dwelling house, the Minister shall determine the notional unimproved value of the parcel. Minister to determine.

“ (2) Where the unimproved value of a parcel of prescribed land in respect of which a determination under sub-section (1) is in force is altered, the Minister shall re-determine the notional unimproved value.

“ (3) In this section, ‘notional unimproved value’, in relation to a parcel of prescribed land, means the value that would be the unimproved value of the parcel if the land included in the prescribed land had no greater potential for more valuable use than land adjoining the prescribed land.

“ 21G. Where—

(a) an application has been made under section 21E; and

Postpone-
ment of
rates.

(b) the Minister has made a determination under section 21F, the Minister shall defer the payment of such part of the land rates payable in respect of the parcel of land in a rating year as bears to the total amount of the rates so payable the same proportion as the attributable part bears to the whole of the unimproved value.

“ 21H. Where the owner of a parcel of land in respect of which an application has been made under section 21E pays the whole or part of the land rates that, but for section 21G, would be payable in respect of the parcel, any amount so paid in excess of the amount of rates payable by virtue of section 21G shall be refunded to the owner. Refund, &c.,
of excess
payments.

“ 21J. (1) In this section—

‘deferred land rates’ means rates the payment of which has been deferred under section 21G;

Payment of
deferred
rates.

‘long term interest rate’, in relation to a rating year, means the rate of interest payable on the long term securities having a term nearest to 10 years offered in connexion with the last loan for which a prospectus relating to long term securities was issued before the commencement of the rating year;

‘relevant year’ means the rating year in which a parcel of land on which is erected a single private dwelling house ceases to be so occupied;

‘securities’ means stock, bonds or other securities under the *Commonwealth Inscribed Stock Act 1911-1973*.

“ (2) Where a parcel of land the rates payable in respect of which have been deferred under section 21G ceases to be a parcel of land on which is erected a single private dwelling house that is occupied solely as a single private dwelling house—

(a) the owner of the parcel shall, within 1 month of the parcel so ceasing to be such a parcel, inform the Minister of the fact;

(b) the deferment of land rates in respect of the parcel is no longer in force; and

- (c) the amount ascertained in accordance with sub-section (3) is due and payable to the Commonwealth within 1 month of that date.

“(3) For the purposes of paragraph (2)(c), the amount payable to the Commonwealth is an amount ascertained in accordance with the formula $P_1 + P_2(1+r_1) + P_3(1+r_2)^2 + P_4(1+r_3)^3 + P_5(1+r_4)^4 + P_6(1+r_5)^5$, where—

P_1 is the amount of deferred land rates in respect of the relevant year;

P_2 is the amount of deferred land rates in respect of the rating year immediately preceding the relevant year;

P_3 is the amount of deferred land rates in respect of the rating year that occurs 2 years before the relevant year;

P_4 is the amount of deferred land rates in respect of the rating year that occurs 3 years before the relevant year;

P_5 is the amount of deferred land rates in respect of the rating year that occurs 4 years before the relevant year;

P_6 is—

(a) in the case where there are no deferred land rates in respect of the relevant year—the amount of deferred land rates in the year that occurs 5 years before the relevant year; or

(b) in any other case—zero;

r_1 is the long term interest rate for the rating year immediately preceding the relevant year;

r_2 is the long term interest rate for the rating year that occurs 2 years before the relevant year;

r_3 is the long term interest rate for the rating year that occurs 3 years before the relevant year;

r_4 is the long term interest rate for the rating year that occurs 4 years before the relevant year; and

r_5 is the long term interest rate for the rating year that occurs 5 years before the relevant year.

“(4) The amount due and payable by virtue of this section may be recovered by the Commonwealth as a debt due to the Commonwealth in a court of competent jurisdiction.

“(5) No deferred land rates, other than those included in the amount calculated in accordance with paragraph (1)(c), are payable in respect of the parcel of land.”

Statute Law
Revision
amendments.
Schedules.

6. The Principal Ordinance is amended as set out in the Schedule to this Ordinance.

7. The Schedule to the Principal Ordinance is amended by omitting the words—

“ THE SCHEDULE ”

and substituting the word and figure—

“ SCHEDULE 1 ”.

8. The Principal Ordinance is amended by adding at the end thereof Schedule 2. the following Schedule:—

SCHEDULE 2

Section 2

Division	Section No.	Division	Section No.
Griffith	2	Kingston	17
	14		18
	16		19
	17		20
	20		22
	21		24
	23		25
			26
Kingston	15		27
	16		28

9. The amendments made by this Ordinance apply to and in Application. relation to land rates payable in respect of the rating year that commenced on 1 July 1974 and in respect of all subsequent rating years.

SCHEDULE

Section 6

Provision amended	Omit	Substitute
Sub-section 2 (1)— definition of "pensioner", paragraph (d)	Table A in the Third Schedule	Table A in Schedule 3
Sub-section 2 (2) ..	sub-section (1) of this section sub-section (1) of section 83A sub-section (6) of section 123A	sub-section (1) sub-section 83A (1) sub-section 123A (6)
Sub-section 2 (4) ..	sub-section (3) of section 4 or under section 16 of this Ordinance	sub-section 4 (3) or section 16
Sub-section 3 (6) ..	paragraph (b) of sub-section (4) of this section or paragraph (b) of the last preceding sub- section	paragraph (4) (b) or (5) (b)
Sub-section 4 (4) ..	the last preceding sub-section	sub-section (3)
Section 5 ..	Form 1	Form 1 in Schedule 1
Section 8 ..	the last preceding section	section 7
Paragraph 10 (1) (d) ..	Sub-section (2) of section 19 of this Ordinance	sub-section 19 (2)
Sub-section 10 (2) ..	sub-section (4) of this section	sub-section (4)
Paragraph 10 (3) (c) ..	the next succeeding section	section 11
Sub-section 10 (4) ..	sub-section (2) of this section	sub-section (2)
Sub-section 10 (5) ..	sub-section (2) of this section the next succeeding section	sub-section (2) section 11
Sub-section 10 (6) ..	the last preceding sub-section	sub-section (5)
Paragraph 10 (6) (a) ..	paragraph (b) of sub-section (1) of the next succeeding section	paragraph 11 (1) (b)
Sub-section 10 (7) ..	sub-section (2) of this section	sub-section (2)
Sub-section 11 (1) ..	sub-section (5) of the last pre- ceding section	sub-section 10 (5)
Paragraph 11 (1) (b) ..	is satisfied	if satisfied
Paragraph 11 (2) (a) ..	paragraph (b) of sub-section (3) of the last preceding section	paragraph 10 (3) (b)

SCHEDULE—*continued*

Provision amended	Omit	Substitute
Paragraph 11 (3) (a) ..	paragraph (b) of sub-section (3) of the last preceding section	paragraph 10 (3) (b)
Paragraph 12 (b) ..	sub-section (5) of section 10 of this Ordinance	sub-section 10 (5)
Section 13	the last preceding section sub-section (5) of section 10 of this Ordinance	section 11 sub-section 10 (5)
Sub-section 15 (3) ..	paragraph (b) of sub-section (1) of section 11 of this Ordinance	paragraph 11 (1) (b)
Sub-section 15 (5) ..	the last preceding sub-section	sub-section (2)
Sub-section 16 (3) ..	the last preceding sub-section	sub-section (4)
Sub-section 16 (4) ..	sub-section (5) of this section	sub-section (2)
Sub-section 16 (5) ..	sub-section (2) of this section	sub-section (5)
Section 17	sub-section (3) of this section	sub-section (2)
Section 18	sub-section (3) of section 4, or under section 16, of this Ordinance	sub-section (3)
Section 19	Form 2 in the Schedule to this Ordinance	sub-section 4 (3) or under section 16
Sub-section 19 (1) ..	section 3 of this Ordinance	Form 2 in Schedule 1
Section 20	section 9, 12 or 13 of this Ordinance	section 3
Paragraph 21B (1) (c) ..	Form 3	section 9, 12 or 13
Paragraph 21B (2) (c) ..	Form 3	Form 3 in Schedule 1
		Form 3 in Schedule 1