



ANNO SEXTO

**GEORGI VI REGIS.**

A.D. 1942.

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**No. 34 of 1942.**

An Act to amend the Land Tax Act, 1936.

*[Assented to 26th November, 1942.]*

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

**Short titles.**

1. (1) This Act may be cited as the "Land Tax Act Amendment Act, 1942".

(2) The Land Tax Act, 1936, as amended by this Act, may be cited as the "Land Tax Act, 1936-1942".

(3) The Land Tax Act, 1936, is in this Act called "the principal Act".

**Incorporation.**

2. This Act is incorporated with the principal Act, and that Act and this Act shall be read as one Act.

**Amendment of  
s. 10 of  
principal Act—  
Exemption  
from land tax.**

3. Section 10 of the principal Act is amended as follows :—

(1) The words "or charitable" in paragraph (c) of subsection (1) are struck out :

(2) The following paragraphs are inserted at the end of subsection (1) :—

(d) Land which is—

(i.) owned by an association whose objects are or include the supplying to necessitous or helpless persons of living accommodation, food, clothing, medical treatment, nursing, pre-maternity or maternity care, or other help, either without

cost to such persons or in return for payments or services the amount or value of which is in the Commissioner's opinion substantially less than the value of the accommodation, food, clothing, treatment, nursing, care or help supplied ; and

(ii.) solely or mainly used for all or any such purposes ;

(e) Land which is—

(i.) owned by an association which receives an annual grant or subsidy from money voted by Parliament ; and

(ii.) in the Commissioner's opinion, solely or mainly used for the purposes for which the grant or subsidy is made :

(f) Land which is let to or occupied by any such association as mentioned in paragraph (d) or paragraph (e) of this subsection, and which is used solely or mainly for purposes mentioned in those paragraphs, and for which the association pays either no rent or other sum or a rent or other sum which in the Commissioner's opinion is a nominal one.

4. Subsections (2), (3) and (4) of section 65 of the principal Act are repealed and the following subsections are enacted and substituted therefor :—

Amendment of  
s. 65 of the  
principal Act—  
Transfer of  
land on which  
land tax due.

(2) Where any land which is subject to The Real Property Act, 1886-1939, has been transferred as mentioned in subsection (1) of this section, the Commissioner shall deliver the transfer and the certificate of title to the land to the Registrar-General with a written request that the Commissioner of Crown Lands shall be registered as the proprietor of the land. The Registrar-General shall thereupon make an indorsement on the certificate of title and in the Register Book to the effect that the land is vested in the Commissioner of Crown Lands pursuant to this Act and upon the making of such an indorsement the land shall vest accordingly.

(3) Where any land which is not subject to The Real Property Act, 1886-1939, has been conveyed as mentioned in subsection (1) of this section the Registrar-General of Deeds shall register the conveyance under the Registration of Deeds Act, 1936. On being satisfied as to the title of the Commissioner and on payment of all such fees and production of all such plans and maps as would have been

required to be paid or produced on an application to bring the land under the Real Property Act, 1886-1939, the Registrar-General shall forthwith issue a certificate of title to the said land in the name of the Commissioner of Crown Lands.

(4) Where before the passing of the Land Tax Amendment Act, 1942, any land subject to The Real Property Act, 1886-1939, has been transferred to the Commissioner and the certificate of title thereto has not been cancelled, the Commissioner shall upon the coming into operation of the Land Tax Amendment Act, 1942, deliver the certificate of title to the Registrar-General with a written request that the Commissioner of Crown Lands shall be registered as the proprietor of the land. The Registrar-General shall thereupon make an indorsement on the title and in the Register Book to the effect that the land has been vested in the Commissioner of Crown Lands and upon the making of such indorsement the land shall vest accordingly.

(5) Where before the passing of the Land Tax Act Amendment Act, 1942, any land subject to the Real Property Act, 1886-1939, has been transferred to the Commissioner and the certificate of title thereto has been cancelled, the Commissioner of Crown Lands may in writing request the Registrar-General to annul the cancellation of the certificate and to register the Commissioner of Crown Lands as the proprietor of the Land.

The Registrar-General shall thereupon make an indorsement on the certificate and in the register book to the effect that the cancellation of the certificate has been annulled and that the land has been vested in the Commissioner of Crown Lands and upon the making of such indorsement the land shall vest accordingly, and the Registrar-General shall forward the duplicate certificate of title to the Commissioner of Crown Lands.

(6) All land transferred or conveyed under this section shall be under the control of the Commissioner of Crown Lands who may sell, lease or otherwise dispose of the land to such persons, and in such manner and upon such terms and conditions as the Commissioner of Crown Lands approves upon the recommendation of the Land Board.

(7) The Commissioner of Crown Lands may execute any transfer, lease, conveyance or other document necessary to carry out any transaction entered into under this section.

Any such transfer, lease, conveyance or document which relates to land which is subject to the Real Property Act, 1886-1939, shall comply with that Act.

(8) The Registrar-General shall, if so requested by the Commissioner of Crown Lands, cancel the certificate of title relating to any land vested in the Commissioner of Crown Lands under this section by making an indorsement on the certificate and in the Register Book of the words "Cancelled at the request of the Commissioner of Crown Lands". Thereupon the land shall for all purposes be deemed to be Crown land and may be dealt with as though it had never been alienated from the Crown.

(9) The proceeds of every lease, sale or other disposition under this section shall be paid to the Treasurer in aid of the general revenue of the State.

(10) For the purposes of this section land shall be regarded as unencumbered if it is not subject to any mortgage, charge, encumbrance or lease, whether statutory or otherwise, and the expression "certificate of title" shall include "land grant".

(11) This section shall apply notwithstanding any provision of the Real Property Act, 1886-1939.

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

J. M. NAPIER, Deputy Governor.