



ANNO DECIMO NONO

ELIZABETHAE II REGINAE

A.D. 1970

No. 49 of 1970

An Act to amend the Land Tax Act, 1936-1969.

[Assented to 10th December, 1970.]

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

1. (1) This Act may be cited as the "Land Tax Act Amendment Act, 1970". Short titles.
 (2) The Land Tax Act, 1936-1969, as amended by this Act, may be cited as the "Land Tax Act, 1936-1970".
 (3) The Land Tax Act, 1936-1969, is hereinafter referred to as "the principal Act".
2. This Act shall come into operation on a day to be fixed by proclamation. Commencement.
3. Section 3 of the principal Act is amended by striking out the passage "sections 5 to 9" and inserting in lieu thereof the passage "sections 4a to 9". Amendment of principal Act, s. 3—
Division of Act.
4. Section 4 of the principal Act is amended— Amendment of principal Act, s. 4—
Interpretation.
 - (a) by striking out the definition of "the Commissioner" and inserting in lieu thereof the following definition:—
 "the Commissioner" means the Commissioner of Land Tax appointed pursuant to this Act and includes any deputy or other officer while performing any of the duties or functions of the Commissioner of Land Tax:

- (b) by striking out from the definition of "tax" the passage "and all interest payable in respect thereof" and inserting in lieu thereof the passage "all interest payable in respect thereof, and any fine imposed under this Act";
- (c) by striking out the definition of "taxpayer in a representative capacity" and inserting after the definition of "taxpayer" the following definitions:—

"taxpayer in a representative capacity" means a taxpayer in respect of land to which the taxpayer is not beneficially entitled:

"the metropolitan area" means the area of the State comprised by the Metropolitan Planning Area within the meaning of the Planning and Development Act, 1966-1969, and the municipality of Gawler::

- (d) by striking out the definition of "unimproved value" and inserting in lieu thereof the following definition:—

"unimproved value" of land means the capital amount that an unencumbered estate of fee simple in the land might reasonably be expected to realize upon sale assuming that any improvements thereon (except, in the case of land not used for primary production, any site improvements), the benefit of which is unexhausted at the time of valuation, had not been made; for the purposes of this definition—

(a) "improvements" means houses and buildings, fixtures and other building improvements of any kind whatsoever, fences, bridges, roads, tanks, wells, dams, fruit trees, bushes, shrubs and other plants planted or sown, whether for trade or other purposes, draining of land, ringbarking, clearing of timber or scrub and any other actual improvements;

(b) "site improvements" means reclamation of land by draining or filling, and any retaining walls or other structures or works appertaining thereto, the excavation, grading or levelling of land, the removal of rocks, stone, sand or soil, and the clearing of timber, scrub or other vegetation;

and

(c) where the land is a unit defined on a deposited strata plan, its unimproved value is that portion of the unimproved value of the parcel, of which the unit is part, which bears to the total unimproved value of the parcel the same proportion as the unit entitlement of the unit bears to the aggregate unit entitlement of all the units defined on the plan; in this paragraph the terms "unit", "deposited strata plan", "parcel" and "unit entitlement" means, respectively, unit deposited strata plan, parcel, and unit entitlement as defined in Part XIXB of the Real Property Act, 1886-1969;

and

(e) by inserting after the present contents thereof (which are hereby designated subsection (1) thereof) the following subsection:—

(2) The definition of "unimproved value" in subsection (1) of this section shall be deemed to have come into operation at the commencement of this Act, and any assessment or determination of unimproved value made under this or any other Act (whether so made before or after the commencement of the Land Tax Act Amendment Act, 1970) shall be deemed to have been made on the basis of that definition.

5. Section 11 of the principal Act is amended by inserting after subsection (4) the following subsection:—

Amendment of
principal Act,
s. 11—
Taxable value.

(5) The statutory exemption under this section shall be attributed to the land used for primary production in respect of which the taxpayer is liable to pay tax, and where the taxpayer is so liable in respect of land used for primary production included in more than one land tax assessment, the statutory exemption shall be apportioned to the land included in each assessment in the proportion that the unimproved value of that land bears to the total unimproved value of all the land used for primary production in respect of which the taxpayer is liable to pay tax.

6. Section 12 of the principal Act is amended—

Amendment of
principal Act,
s. 12—
Rates of tax.

(a) by striking out from subsection (1) the passage "The taxes on land levied or payable in aid of the General Revenue of the State for each of the five financial years ending on the thirtieth day of June in the years one thousand nine

hundred and sixty-seven to one thousand nine hundred and seventy-one inclusive” and inserting in lieu thereof the passage “Subject to this section, the taxes on land levied or payable in aid of the General Revenue of the State”;

and

(b) by striking out subsection (4) and inserting in lieu thereof the following subsections:—

(2) Except as otherwise provided by this Act, the amount of the land tax payable by a taxpayer shall be based upon the aggregate taxable value of all land owned by the taxpayer.

(3) Where a taxpayer is liable to pay land tax in respect of land included in more than one land tax assessment, the land tax shall, subject to subsection (4) and subsection (5) of this section, be apportioned to and chargeable upon the land included in each separate assessment in the proportion that the taxable value of that land bears to the aggregate taxable value of all the land in respect of which the taxpayer is liable to pay land tax.

(4) There shall be a rebate upon the amount of land tax payable in respect of land used for primary production of—

(a) two-fifths of the amount of the land tax (excluding the amount of an additional levy under subsection (5) of this section) otherwise payable in respect of that land;

or

(b) two cents for every ten dollars, or part thereof, of the taxable value of the land,

whichever rebate is the lesser.

(5) There shall be an additional levy payable in respect of land within the metropolitan area of one cent for every twenty dollars, or part thereof, of the taxable value of the land.

Amendment of
principal Act,
s. 12c—
Special
provision for
rural land.

7. Section 12c of the principal Act is amended by inserting after paragraph (b) of subsection (4) the following paragraph:—

or

(ba) if any declared rural land or any part thereof has been acquired pursuant to the provisions of the Land Acquisition Act, 1969;

8. Section 13 of the principal Act is amended by striking out the passage "two dollars" and inserting in lieu thereof the passage "two dollars and fifty cents".

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

9. Section 58 of the principal Act is repealed and the following section is enacted and inserted in its place:—

Repeal of
s. 58 of
principal Act
and enactment
of section in
its place—

58. (1) If prior to the appointed day, any land tax is unpaid after the expiration of thirty days from the day on which it falls due, the taxpayer shall pay interest on the unpaid land tax at the rate of ten per centum per annum from the day on which it falls due until the appointed day, or the day on which it is paid, whichever first occurs.

Fine and
penalty.

(2) If on or after the appointed day, any land tax is unpaid after the expiration of thirty days from the day on which it falls or fell due (whether it falls or fell due on, before, or after the appointed day), the taxpayer shall pay a fine of five per centum of the amount of the unpaid land tax.

(3) In this section "the appointed day" means the first day of July, 1971.

(4) The Commissioner may, for any reason that in his opinion justifies him in so doing, remit any interest or fine that a taxpayer is liable to pay under this section.

10. Section 58a of the principal Act is repealed and the following section is enacted and inserted in its place:—

Repeal of
s. 58a of
principal Act
and enactment
of section in
its place—

58a. (1) Where the Commissioner is satisfied upon application by a taxpayer that the payment of land tax in respect of any financial year would cause hardship to that taxpayer he may postpone the payment of that land tax or any portion thereof for such period as he thinks fit, and in addition, he may entirely remit any proportion of the total land tax payable by the taxpayer that is referable to the operation of subsection (5) of section 12 of this Act but the amount of any such remission shall not exceed two dollars in respect of any one financial year.

Postponement
and remission
of tax in cases
of hardship.

(2) The Commissioner may, if he is of the opinion that by reason of any change in the financial circumstances of a taxpayer land tax of which payment has been postponed under this section may be paid without hardship, require the taxpayer forthwith to pay the land tax or a portion thereof.

(3) Any land tax of which payment has been postponed under this section shall remain a first charge upon the land taxed and shall be recoverable forthwith by the Commissioner, in the event of any change in the ownership of the land, from any person liable to pay the tax, and, in the event of the death of the taxpayer, from the personal representatives of the taxpayer.

(4) No penalty for late payment of tax shall be incurred in respect of any period for which payment of the tax has been postponed.

Amendment of
principal Act,
s. 62—
Notice of
intention to let
or sell.

11. Section 62 of the principal Act is amended—

(a) by striking out the passage “two years” and inserting in lieu thereof the passage “six months”;

and

(b) by striking out the passage “one year from the first publication of the notice” and inserting in lieu thereof the passage “three months from the day on which the notice is last published pursuant to this section”.

Amendment of
principal Act,
s. 63—
Letting of
land.

12. Section 63 of the principal Act is amended by striking out the passage “one year from the first publication of the notice” and inserting in lieu thereof the passage “three months from the day on which the notice is last published pursuant to section 62 of this Act”.

Amendment of
principal Act,
s. 66—
Land tax to
be a first
charge on
land.

13. Section 66 of the principal Act is amended by striking out subsection (2).

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

J. W. HARRISON, Governor.