



ANNO VICESIMO

ELIZABETHAE II REGINAE

A.D. 1971

No. 53 of 1971

An Act to amend the Land Tax Act, 1936-1970.

[Assented to 23rd September, 1971]

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, 1971". Short titles.

(2) The Land Tax Act, 1936-1970, as amended by this Act, may be cited as the "Land Tax Act, 1936-1971".

(3) The Land Tax Act, 1936-1970, is hereinafter referred to as "the principal Act".

2. The following section is enacted and inserted in the principal Act immediately after section 20 thereof:— Enactment of s. 20a of principal Act—

20a. (1) Notwithstanding the provisions of section 20 of this Act, the Commissioner shall, as of the thirtieth day of June, 1971, make an assessment of the unimproved value expressed in dollars of Australian currency of all land used for primary production (which assessment is in this section referred to as "the 1971 assessment"). The 1971 assessment of land used for primary production.

(2) General notice of the making of the 1971 assessment shall be given as soon as conveniently may be after such assessment has been made.

(3) When the 1971 assessment has been made, it shall be in force and have effect as from and including the thirtieth day of June, 1971, and shall continue to be in force and have effect, except so far as it is at any time altered in accordance with the provisions of this Act, until a new assessment is made pursuant to section 20 of this Act.

(4) The Commissioner shall, as soon as conveniently may be after the 1971 assessment has been made, give particular notice of each assessment for land tax based on that assessment to each taxpayer affected thereby and such notice shall include a summary of the provisions of subsection (5) of this section and such other information as the Commissioner thinks fit.

(5) Upon the publication in the *Gazette* of the general notice referred to in subsection (2) of this section—

(a) that part of the assessment made by the Commissioner pursuant to section 20 of this Act as of the first day of July, 1970 (in this section referred to as “the 1970 assessment”), which relates to land used for primary production, shall become void and of no effect;

(b) all objections lodged with the Commissioner against any assessment for land tax based on any part of the 1970 assessment which relates to land used for primary production shall lapse and the Commissioner shall not at any time thereafter be obliged to consider those objections or any of them nor take any other action under Part V of this Act with respect thereto and that Part shall not apply to, or in relation to, those objections or any such assessment for land tax so based;

and

(c) for all or any of the purposes of this Act, the 1971 assessment shall replace and be substituted for that part of the 1970 assessment which relates to land used for primary production.

(6) Nothing in this section shall prejudice the right of any taxpayer to post or lodge an objection against an assessment for land tax based on any part of the 1971 assessment pursuant

to the provisions of Part V of this Act and that Part shall apply to and in relation to any such objection and assessment for land tax.

3. Section 21 of the principal Act is amended by striking out the word "The" firstly occurring and inserting in lieu thereof the word "Each".

Amendment of
Principal Act,
s. 21—
Assessment
book.

4. Section 23 of the principal Act is amended—

(a) by striking out the word "quinquennial";

and

(b) by striking out the word "such".

Amendment of
principal Act
s. 23—
Power to add
land to
assessment.

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

J. M. NAPIER, Lieutenant-Governor