



ANNO TRICESIMO QUINTO

ELIZABETHAE II REGINAE

A.D. 1986

No. 78 of 1986

An Act to provide for the partial remission of rates and land tax payable by certain persons; to repeal the Rates and Taxes Remission Act, 1974; to amend the Irrigation Act, 1930, the Land Tax Act, 1936, the Local Government Act, 1934, the Sewerage Act, 1929, and the Waterworks Act, 1932; and for other purposes.

[Assented to 4 December 1986]

The Parliament of South Australia enacts as follows:

- Short title. 1. This Act may be cited as the “Rates and Land Tax Remission Act, 1986”.
- Commencement. 2. This Act shall come into operation on a day to be fixed by proclamation.
- Interpretation. 3. In this Act, unless the contrary intention appears—
- “council” means a council constituted under the Local Government Act, 1934:
- “the prescribed sum” means—
- (a) in relation to the Acts set out in schedule 2—\$75;
- (b) in relation to the Acts set out in schedule 3—\$150:
- “rates” means rates payable under the Acts set out in schedule 1 and includes—
- (a) fees payable under section 537 of the Local Government Act, 1934, and any other fees or charges payable under that Act for the removal of sewerage;
- (b) contributions payable to the Lyrup Village Association under Part VIII of the Crown Lands Act, 1929;
- and
- (c) land tax payable under the Land Tax Act, 1936:
- “rating authority” means the authority to whom rates are payable under the Acts set out in schedule 4.

4. (1) The Minister may, by notice published in the *Gazette*—

Remission of rates.

(a) declare the criteria on which ratepayers are entitled to remission of rates under this Act;

and

(b) vary or revoke a notice previously published under this section.

(2) The amount of the remission is—

(a) three fifths of the rates payable by the ratepayer in respect of his or her principal place of residence;

(b) where the ratepayer is liable for the payment of those rates jointly with another person who is not his or her spouse and who is not entitled to a remission under this Act in respect of those rates—such lesser proportion of the rates as the Minister thinks fit;

or

(c) the prescribed sum,

whichever is least.

(3) A ratepayer who, in the opinion of the Minister, complies with the criteria referred to in subsection (1) is entitled to the remission set out in subsection (2) in respect of—

(a) rates payable under each of the Acts listed in schedules 2 and 3 (other than the Local Government Act, 1934);

(b) rates payable under Part XII of the Local Government Act, 1934;

and

(c) rates, fees or charges payable under that Act for the removal of sewerage.

5. (1) The Minister may delegate any of the Minister's functions or powers under this Act. Delegation.

(2) A delegation under this section—

(a) may be absolute or conditional;

(b) does not prevent the Minister from acting personally in any matter;

and

(c) is revocable at will.

6. (1) The amount of rates payable under the Acts set out in schedule 4 but remitted under this Act shall, on application by the appropriate rating authority, be paid by the Treasurer to the authority. Payment of amount of rates remitted in certain cases.

(2) The Treasurer may issue and apply money from the Consolidated Account for the purpose of making payments required by subsection (1).

7. No interest, fine or other penalty is payable in respect of rates remitted by this Act. No interest, etc., payable in respect of remissions.

8. (1) A person who makes a false or misleading statement or gives false or misleading information to the Minister in relation to an application for the remission of rates under this Act is guilty of an offence. Offences.

Penalty: \$2 500 or imprisonment for 3 months.

(2) A person who has received remission of rates under this Act but who ceases to satisfy any one of the criteria on which the remission was based shall inform the Minister in writing of that fact.

Penalty: \$1 000.

(3) The offences constituted by this section are summary offences.

SCHEDULE 1

Irrigation Act, 1930
 Irrigation on Private Property Act, 1939
 Local Government Act, 1934
 Lower River Broughton Irrigation Trust Act, 1938
 Pyap Irrigation Trust Act, 1923
 Renmark Irrigation Trust Act, 1936
 Sewerage Act, 1929
 Waterworks Act, 1932

SCHEDULE 2

Crown Lands Act, 1929
 Irrigation Act, 1930
 Irrigation on Private Property Act, 1939
 Local Government Act, 1934 (sections 530c and 537 and any other provision imposing rates, fees or charges for the removal of sewerage)
 Lower River Broughton Irrigation Trust Act, 1938
 Pyap Irrigation Trust Act, 1923
 Renmark Irrigation Trust Act, 1936
 Sewerage Act, 1929
 Waterworks Act, 1932

SCHEDULE 3

Land Tax Act, 1936
 Local Government Act, 1934 (Part XII)

SCHEDULE 4

Crown Lands Act, 1929 (Part VIII)
 Irrigation on Private Property Act, 1939
 Local Government Act, 1934
 Lower River Broughton Irrigation Trust Act, 1938
 Pyap Irrigation Trust Act, 1923
 Renmark Irrigation Trust Act, 1936

SCHEDULE 5

Repeal and Amendment of Other Acts

1. The Rates and Taxes Remission Act, 1974, is repealed.
2. The following Acts are amended as indicated.

<i>Title of Act</i>	<i>Amendment</i>
Irrigation Act, 1930	Section 77a is repealed.
Land Tax Act, 1936	(1) Section 13 (2) is repealed. (2) Section 58b is repealed.
Local Government Act, 1934	(1) Section 3 is amended by striking out the item: Division IV—Remission of Rates. (2) Division IV of Part XII is repealed.
Sewerage Act, 1929	Section 77a is repealed.
Waterworks Act, 1932	Section 84a is repealed.

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

D. B. DUNSTAN, Governor