

## RATES

### No. 47 of 1970

An Ordinance to amend the *Rates Ordinance 1926-1967*.

Short title  
and citation.

1.—(1.) This Ordinance may be cited as the *Rates Ordinance 1970*.\*

(2.) The *Rates Ordinance 1926-1967*† is in this Ordinance referred to as the Principal Ordinance.

(3.) The Principal Ordinance, as amended by this Ordinance, may be cited as the *Rates Ordinance 1926-1970*.

Interpretation.

2. Section 4 of the Principal Ordinance is amended by adding at the end thereof the following sub-section:—

“(2.) In this Ordinance, a reference to a year shall, on and after the first day of July, One thousand nine hundred and seventy-one, be read as a reference to a period of twelve months commencing on a first day of July.”

Unimproved  
value of land.

3. Section 5 of the Principal Ordinance is amended by omitting paragraph (a) of sub-section (1.) and inserting in its stead the following paragraph:—

“(a) that the only improvements on or to the parcel of land were the improvements (if any) by way of clearing, filling, grading, draining, levelling or excavating made by the Commonwealth or the cost of which has been paid by the Commonwealth;”

Rateable lands.

4. Section 6 of the Principal Ordinance is amended by adding at the end thereof the following sub-section:—

“(2.) For the purposes of the last preceding sub-section, a parcel of land the right to the grant of a lease of which has been obtained under the *City Area Leases Ordinance 1936-1969*, or that Ordinance as amended, shall be deemed to have been held under lease or leased on the date on which that right was obtained.”

5. Section 7 of the Principal Ordinance is repealed and the following section inserted in its stead:—

“7.—(1.) The Minister shall, as soon as practicable after the commencement of the *Rates Ordinance 1970*, determine the unimproved

First  
determination  
of unimproved  
value after the  
commencement  
of the *Rates  
Ordinance 1970*.

\* Made on 15 December 1970; notified in the *Commonwealth Gazette* and commenced on 17 December 1970.  
† Ordinance No. 6, 1926, as amended by Nos. 5, 12 and 17, 1929; No. 5, 1930; No. 5, 1931; Nos. 1 and 27, 1937; Nos. 25 and 35, 1938; No. 5, 1950; No. 21, 1959; and No. 5, 1967.

value, as at the first day of January, One thousand nine hundred and seventy, of all parcels of land in the Territory that were rateable on that commencement.

“(2.) Where a parcel of land in the Territory becomes rateable after the commencement of the *Rates Ordinance 1970* and before the date on which a notice under the next succeeding section is published in the *Gazette*, the Minister shall, as soon as practicable after the date on which the parcel of land became rateable, determine the unimproved value of the parcel of land as at the first day of January, One thousand nine hundred and seventy.”.

6. Section 11 of the Principal Ordinance is repealed and the following section inserted in its stead:—

“11.—(1.) A determination under sub-section (1.) of section seven of this Ordinance or under sub-section (2.) of that section in respect of a parcel of land that becomes rateable after the commencement of the *Rates Ordinance 1970* and before the first day of January, One thousand nine hundred and seventy-one, applies in respect of rates for the period referred to in sub-section (1.) of section fourteen A of this Ordinance and in respect of rates for the year commencing on the first day of July, One thousand nine hundred and seventy-one.

Years to which determinations and re-determinations are to apply.

“(2.) A determination under sub-section (2.) of section seven of this Ordinance in respect of a parcel of land that becomes rateable in the period commencing on the first day of January, One thousand nine hundred and seventy-one and ending on the next succeeding thirtieth day of June, applies in respect of rates for the period referred to in sub-section (1.) of section fourteen A of this Ordinance and in respect of rates for the year commencing on the first day of July, One thousand nine hundred and seventy-one.

“(3.) A determination under sub-section (2.) of section seven of this Ordinance (not being a determination referred to in either of the last two preceding sub-sections) and a determination under section nine of this Ordinance applies in respect of rates for the year that commenced on the first day of July immediately preceding the date on which the parcel of land became rateable.

“(4.) A re-determination under section eight of this Ordinance, made after the publication, after the commencement of the *Rates Ordinance 1970*, of a notice under that section, applies in respect of rates for the year commencing on the first day of July next succeeding the date on which the notice under that section in respect of that re-determination is published in the *Gazette*.

“(5.) A re-determination under section ten of this Ordinance made after the commencement of the *Rates Ordinance 1970* applies in respect of rates for the year commencing on the first day of July next succeeding the date on which the notice in respect of that re-determination is given under that section.

“(6.) A determination or re-determination that applies in respect of rates for a year commencing on a first day of July continues to apply in respect of rates for all subsequent years until the year commencing on the first day of July next succeeding—

- (a) the date on which a notice under section eight of this Ordinance is published or next published in the *Gazette*; or
- (b) the date on which a notice is given or is next given under section ten of this Ordinance,

whichever is the earlier.”.

7. After section 12 of the Principal Ordinance the following section is inserted:—

Special provisions applicable to parcels of land sub-divided in accordance with the *Unit Titles Ordinance 1970*.

“12A.—(1.) The word ‘unit’ has, in this section, the same meaning as in Part III. of the *Unit Titles Ordinance 1970* and expressions used in this section that are expressions defined by section five of that Ordinance have the same respective meanings in this section.

“(2.) Where a parcel of land is sub-divided into units and common property by the registration of a units plan, the land comprised in the common property and units shall, notwithstanding the sub-division made by the registration of the units plan, be deemed, until the units plan is cancelled, to continue to comprise, for the purposes of this Ordinance, the one parcel of land.

“(3.) The rates imposed in respect of the parcel of land sub-divided by the registration of the units plan for the year in which the units plan is registered shall, if those rates have not been paid before the registration of the units plan, be payable by the person who was the owner of the parcel of land on the day immediately before the day on which the units plan was registered.

“(4.) On and after the first day of July next succeeding the date on which a units plan is registered or, if a units plan is registered on the first day of July, on and after that first day of July—

- (a) the rates imposed under this Ordinance in respect of the parcel of land are payable by the members of the corporation, the amount payable by each member of the corporation being an amount that bears to the total amount of rates the same proportion as the unit entitlement of his unit bears to the aggregate unit entitlement of all the units; and
- (b) no rates in respect of the parcel are payable by the corporation.

“(5.) For the purposes of the application of this Ordinance to and in relation to a parcel of land that has been sub-divided into units and common property—

- (a) a reference in sections five, seven, eight, nine, ten, eleven, twelve and fourteen, sub-section (7.) of section fifteen,

sections twenty-nine, thirty and thirty-three, sub-section (1.) of section thirty-four, and section thirty-five, of this Ordinance to a parcel of land shall be read as a reference to the parcel;

- (b) a reference in sub-sections (1.), (2.), (4.), (4A.), (5.), (6.), (8.) and (9.) of section fifteen of this Ordinance to a parcel of land shall be read as a reference to a unit;
- (c) a reference in sections ten, twelve, fourteen, twenty-nine, thirty and thirty-three, sub-section (1.) of section thirty-four, and section thirty-five, of this Ordinance to the owner shall be read as a reference to the corporation;
- (d) a reference in sections fifteen, twenty-two, twenty-three, twenty-four, twenty-six, twenty-eight and twenty-eight A, and sub-section (2.) of section thirty-four, of this Ordinance to the owner shall be read as a reference to the relevant member of the corporation;
- (e) a reference in sub-section (1.) of section fifteen, and sub-section (2.) of section thirty-four, of this Ordinance to a parcel of land shall be read as a reference to the parcel or a unit, as the case requires; and
- (f) sub-sections (1.) and (2.) of section twenty-six of this Ordinance do not apply to or in relation to the service of a notice on the corporation.

“(6.) For the purposes of the calculation of any amount in pursuance of this section—

- (a) a fraction of a cent that does not exceed half a cent shall be disregarded; and
- (b) a fraction of a cent that exceeds half a cent shall be regarded as One cent.”.

8. After section 14 of the Principal Ordinance the following section is inserted:—

“14A.—(1.) Subject to this section, this Ordinance applies to and in relation to the period of six months that commences on the first day of January, One thousand nine hundred and seventy-one, and ends on the thirtieth day of June, One thousand nine hundred and seventy-one, as if that period were a year.

Special provision in respect of the period from 1 January to 30 June 1971.

“(2.) In the application of this Ordinance to and in relation to the period of six months referred to in the last preceding sub-section—

- (a) sub-section (6.) of the next succeeding section applies as if, for the words “in a year” and “for the whole of the year”, there were substituted the words “in the period of six months referred to in sub-section (1.) of the last preceding section” and “payable in respect of that period of six months”, respectively; and
- (b) sub-sections (7.) and (8.) of the next succeeding section apply as if, for the words “of a year”, “that year”, “for the whole of the year” and “of the year”, there were substituted the words “of the period of six months referred to in sub-section (1.) of the last preceding

section”, “that period of six months”, “payable in respect of that period of six months” and “of that period of six months”, respectively.

“(3.) Where a parcel of land is rateable on the first day of January, One thousand nine hundred and seventy-one, the amount of rates payable for the period of six months commencing on that date in respect of the parcel of land is, subject to the application to and in relation to the parcel of land of sub-section (6.), (7.) or (8.) of the next succeeding section as modified by the last preceding sub-section, one-half of the amount that would, but for this sub-section, otherwise be payable.”.

Rates to be paid  
by the owner.

9. Section 15 of the Principal Ordinance is amended—

- (a) by omitting from sub-section (3.) the words “Subject to the next succeeding sub-section,” and inserting in their stead the words “Subject to this section,”;
- (b) by omitting from that sub-section the words “the last preceding section” and inserting in their stead the words “section fourteen of this Ordinance”;
- (c) by omitting sub-section (4.) and inserting in its stead the following sub-sections:—

“(4.) The owner of a parcel of land may, within fourteen days after he receives notice of assessment of the amount of rates payable in respect of the parcel of land in a year, give notice to the Secretary to the Department of the Interior that he elects to pay the amount of the rates by equal quarterly instalments, the first of which is to be paid on the first quarter day after the date on which the owner receives the notice of assessment.

“(4A.) The Minister may, on application in writing by the owner of a parcel of land, permit the owner to pay rates in respect of that parcel of land by instalments of such amounts, and at such intervals of time (other than the amounts and intervals referred to in the last preceding sub-section), as the Minister approves.”;

- (d) by omitting from sub-section (5.) the words “the last preceding section” and inserting in their stead the words “section fourteen of this Ordinance”;
- (e) by inserting in sub-section (5.), after the word “instalments”, the words “under either of the last two preceding sub-sections”;
- (f) by inserting after sub-section (5.) the following sub-section:—

“(5A.) Where an amount by way of penalty has become payable under the last preceding sub-section to the Commonwealth by the owner of a parcel of land, the Minister may, if he is satisfied that payment of the amount of the penalty would cause hardship to the owner of the

parcel of land or that, in all the circumstances of the case, it would be unfair to the owner of the parcel of land to require payment of the penalty, waive on behalf of the Commonwealth payment of the whole of the amount of the penalty that would, but for the waiver, be payable by the owner of the parcel of land or such part of that amount as the Minister considers reasonable.”; and

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

“(11.) For the purpose of sub-section (4.) of this section, ‘quarter day’ means the first day of January, April, July or October.”.

**10.** Section 28A of the Principal Ordinance is amended—

- (a) by omitting the word “refunded” and inserting in its stead the words “remitted or refunded”; and
- (b) by omitting the word “refund” and inserting in its stead the words “remit or refund”.

Refund  
or remission  
of rates.