



ANNO TRICESIMO

**ELIZABETHAE II REGINAE**

A.D. 1981

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**No. 29 of 1981**

**An Act to amend the Valuation of Land Act, 1971-1976, and to make consequential amendments to the Land Tax Act, 1936-1979, the Local Government Act, 1934-1980, the Waterworks Act, 1932-1978, and the Sewerage Act, 1929-1977.**

[Assented to 19 March 1981]

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

**PART I****PART I****PRELIMINARY**

- Short title.** 1. This Act may be cited as the "Statutes Amendment (Valuation of Land) Act, 1981".
- Commencement.** 2. This Act shall come into operation on a day to be fixed by proclamation.
- Arrangement of Act.** 3. This Act is arranged as follows:
- PART I—PRELIMINARY
- PART II—AMENDMENT OF THE VALUATION OF LAND ACT, 1971-1976
- PART III—AMENDMENT OF THE LAND TAX ACT, 1936-1979
- PART IV—AMENDMENT OF THE LOCAL GOVERNMENT ACT, 1934-1980
- PART V—AMENDMENT OF THE WATERWORKS ACT, 1932-1978
- PART VI—AMENDMENT OF THE SEWERAGE ACT, 1929-1977

## PART II

## PART II

## AMENDMENT OF THE VALUATION OF LAND ACT, 1971-1976

4. (1) In this Part, the Valuation of Land Act, 1971-1976, is referred to as "the principal Act". Short titles.

(2) The principal Act, as amended by this Part, may be cited as the "Valuation of Land Act, 1971-1981".

5. Section 4 of the principal Act is amended by striking out subsections (1), (2), (3) and (4) and substituting the following subsections: Amendment of  
s. 4—  
Transitional  
provisions.

(1) A determination of unimproved value that was in force under this Act immediately before the commencement of the Statutes Amendment (Valuation of Land) Act, 1981, shall, upon the commencement of that Act be deemed to be a determination of site value and the determination shall, subject to this Act, remain in force until superseded by a subsequent determination of site value under this Act.

(2) A determination of annual value that was in force under this Act immediately before the commencement of the Statutes Amendment (Valuation of Land) Act, 1981, shall, upon the commencement of that Act, be deemed also to fix an amount equal to twenty times the annual value specified in the determination as the capital value of the relevant land, and the determination in so far as it thus operates as a determination of capital value shall, subject to this Act, remain in force until superseded by a subsequent determination of capital value under this Act.

6. Section 5 of the principal Act is amended—

(a) by striking out the word "and" between paragraphs (b) and (c) of the definition of "annual value"; Amendment of  
s. 5—  
Interpretation.

(b) by inserting after paragraph (c) the following paragraph:

and

(d) where it is not reasonably practicable to determine a gross annual rental in relation to land, the annual value of the land shall be computed on the basis of the capital value of the land;

(c) by inserting after the definition of "area" the following definition:

"business of primary production" means the business of agriculture, pasturage, horticulture, viticulture, apiculture, poultry farming, dairy farming, forestry or any other business consisting of the cultivation of soils, the gathering in of crops or the rearing of livestock or consisting of the propagation and harvesting of fish or other aquatic organisms;

and

(e) by striking out the definition of "site value" and substituting the following definition:

"site value" of land means the capital amount that an unencumbered estate in fee simple in the land might reasonably be expected to realize upon sale assuming that

## PART II

any improvements on the land, the benefit of which is unexhausted at the time of valuation, had not been made; for the purposes of this definition—

(a) “improvements” means—

(i) buildings and structures (but not including structures in the nature of site works);

(ii) wells, dams and reservoirs;

and

(iii) the planting of trees for commercial purposes;

and

(b) where the land is a unit defined on a deposited strata plan, its site value is that portion of the site value of the parcel, of which the unit is part, that bears to the total site 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”, mean respectively unit, deposited strata plan, parcel and unit entitlement as defined in Part XIXB of the Real Property Act, 1886-1980.

Insertion of new s. 22a.

7. The following section is inserted after section 22 of the principal Act:

22a. (1) The owner of land is entitled to the benefit of this section in respect of the valuation of land by a valuing authority if—

(a) the owner—

(i) has an estate of fee simple in the land;

(ii) holds the land by virtue of a Crown lease, or an agreement to purchase from the Crown;

or

(iii) is the occupier of the land by virtue of his shareholding in a body corporate of a kind referred to in paragraph (b) (ii);

(b) the conditions laid down in any one of the following subparagraphs are satisfied:

(i) the owner of the land is a natural person, the land constitutes his principal place of residence, and is not used for any commercial or industrial purpose;

(ii) the land is vested in a body corporate and—

(A) the whole of the land vested in the body corporate consists of a group of dwellings and land appurtenant to those dwellings;

Notional valuations to be made in certain cases.

(B) all issued shares of the body corporate are owned by shareholders who acquire exclusive rights to occupy land of the body corporate by virtue of their shareholdings;

(C) the land constitutes the principal place of residence of a natural person who is a shareholder in the body corporate;

and

(D) the land is not used for a commercial or industrial purpose;

or

(iii) the land is used for the business of primary production;

and

(c) the value of the land is, in the opinion of the relevant valuing authority, enhanced by its potential for subdivision or for use otherwise than in the manner referred to in the relevant subparagraph of paragraph (b).

(2) Where a valuing authority is satisfied that a person is entitled to the benefit of this section it may, and shall at the request of that person, value the land as if the potential referred to in subsection (1) (c) did not exist and any such valuation shall operate for the purposes of any rating or taxing Act under which rates, taxes or imposts are levied or imposed on the land on the basis of the valuations of that valuing authority.

(3) Where a valuing authority makes a valuation under the provisions of subsection (2), it shall inform the owner of the land, in writing, of the valuation and of his obligations under subsection (6).

(4) Where land is valued under the provisions of subsection (2), it shall also be valued as if the owner were not entitled to the benefit of this section, and the latter valuation shall take effect for the purpose of a rating or taxing Act if—

(a) the owner ceases to be entitled to the benefit of this section;

or

(b) a person who is not entitled to the benefit of this section becomes the owner of the land.

(5) If at the time a liability to pay a rate tax or impost upon land arises the land is owned by a person who subsequently establishes that he is entitled to the benefit of this section neither the validity nor the extent of the liability is affected by this section.

(6) Where land has been valued under this section and—

(a) circumstances occur by virtue of which the owner ceases to be entitled to the benefit of this section;

or

(b) the owner enters into a transaction by virtue of which a change in the ownership of the land may occur,

the owner shall, subject to subsection (7), within twenty-eight days inform the relevant valuing authority of those circumstances, or that transaction, and shall furnish such further information as the valuing authority may require.

Penalty: Two thousand dollars.

(7) Where by virtue of an Act a right to rescind or avoid a transaction exists, the obligation to inform a valuing authority of the transaction does not arise unless the time within which the right may be exercised expires and the right has not been exercised within that time.

(8) In this section—

“rating or taxing Act” means any of the rating or taxing Acts or any other Act under which a rate, tax or impost is levied or imposed on land:

“valuing authority” means the Valuer-General or other authority responsible for valuing land for the purposes of a rating or taxing Act.

(9) For the purposes of the Land Tax Act, 1936-1981, a valuation under subsection (2) operates only in relation to land used for the business of primary production.

## PART III

## PART III

## AMENDMENT OF THE LAND TAX ACT, 1936-1979

8. (1) In this Part, the Land Tax Act, 1936-1979, is referred to as "the principal Act".

Short titles.

(2) The principal Act, as amended by this Part, may be cited as the "Land Tax Act, 1936-1981".

9. Section 4 of the principal Act is amended—

Amendment of s. 4—  
Interpretation.

(a) by striking out from subsection (1) the definition of "declared rural land";

(b) by striking out from subsection (1) the definition of "determination of unimproved value" and substituting the following definition:

"determination of site value" in relation to land means a determination or assessment of site value in force under the Valuation of Land Act, 1971-1981.;

(c) by striking out from subsection (1) the definition of "improvements";

(d) by striking out from subsection (1) the definition of "site improvements" and substituting the following definition:

"site value" in relation to land has the meaning assigned by the Valuation of Land Act, 1971-1981.;

(e) by striking out from subsection (1) the definition of "unimproved value";

and

(f) by striking out subsection (2).

10. Section 11 of the principal Act is amended by striking out the passage "unimproved value" wherever it occurs in subsections (1), (2) and (3) and substituting, in each case, the passage "site value".

Amendment of s. 11—  
Basis for calculating land tax.

11. Section 11a of the principal Act is amended—

Amendment of s. 11a—  
Taxable value of land.

(a) by striking out from subsections (1) and (3) the passage "unimproved value" wherever it occurs and substituting, in each case, the passage "site value";

and

(b) by striking out subsections (4) and (5).

12. Section 12a of the principal Act is amended by striking out from subsection (3) the passage "unimproved value" and substituting the passage "site value".

Amendment of s. 12a—  
Land partially exempt from land tax.

13. Section 12c of the principal Act is amended—

Amendment of s. 12c—  
Differential land tax.

(a) by striking out from subsection (1) the word "section" and substituting the word "Act";

and

(b) by striking out subsections (4) to (19) inclusive.

14. Section 56 of the principal Act is amended by striking out subsections (1a) and (1b).

Amendment of s. 56—  
Time for payment of tax.

PART IV

## PART IV

## AMENDMENT OF THE LOCAL GOVERNMENT ACT, 1934-1980

Short titles.

15. (1) In this Part, the Local Government Act, 1934-1980, is referred to as "the principal Act".

(2) The principal Act, as amended by this Part, may be cited as the "Local Government Act, 1934-1981".

Amendment of  
s. 5—  
Interpretation.

16. Section 5 of the principal Act is amended—

(a) by striking out from subsection (1) the definition of "assessment" and substituting the following definition:

"assessment" means an assessment made or adopted pursuant to Division II or Division III of Part X.;

(b) by striking out from subsection (1) the definition of "assessed value" and substituting the following definitions:

"assessed value" in relation to ratable property within an area means the annual value, capital value or land value of ratable property—

(a) assessed under this Act;

or

(b) assessed under the Valuation of Land Act, 1971-1981, and adopted under this Act:

"capital value" means capital value as defined in the Valuation of Land Act, 1971-1981.;

(c) by inserting in the definition of "Government assessment" in subsection (1) after the passage "annual value" the passage "capital value";

(d) by inserting in subsection (1) after the definition of "Government assessment of annual value" the following definition:

"Government assessment of capital value" in relation to an area means the determinations or assessments of capital value in force under the Valuation of Land Act, 1971-1981, and relating to ratable property within the area.;

(e) by striking out from subsection (1) the definition of "land value" and substituting the following definition:

"land value" means site value as defined in the Valuation of Land Act, 1971-1981.;

and

(f) by striking out subsection (8).

17. The principal Act is amended as follows:

Amendment of  
principal Act.

(a) by striking out from section 3 the passage "Annual Value" wherever it occurs and substituting, in each case, the passage "Annual or Capital Value";

(b) by striking out from paragraph (e) of section 12 the passage "annual values" and substituting the passage "annual or capital values";

(c) by striking out from paragraph XIII of section 13 the passage "annual values" and substituting the passage "annual or capital values";

- (d) by striking out from paragraph (c) of section 164 the passage “annual or land value” and substituting the passage “annual, capital or land value”;
- (e) by striking out from subsections (1) and (2) of section 169 the passage “annual value” wherever it occurs and substituting, in each case, the passage “annual value, capital value”;
- (f) by striking out from subsection (1) of section 172 the passage “annual or land value” and substituting the passage “annual, capital or land value”;
- (g) by striking out from subsection (2) of section 172 the passage “upon annual value or upon land value” and substituting the passage “upon annual value, capital value or land value”;
- (h) by striking out the heading immediately preceding section 173 and substituting the following heading:  
DIVISION II—ASSESSMENTS BASED UPON ANNUAL OR CAPITAL VALUE;
- (i) by striking out from subsection (1) of section 173 the passage “annual value” and substituting the passage “annual value or capital value”;
- (j) by striking out from paragraph (a) of section 174 the passage “annual value” and substituting the passage “annual value or capital value”;
- (k) by striking out from section 178a the passage “annual value” and substituting the passage “annual value or capital value (as the case may require)”;
- (l) by striking out from section 178b the passage “annual value” wherever it occurs and substituting, in each case, the passage “annual value or capital value”;
- (m) by striking out from the heading immediately preceding section 202 the passage “Annual Value” and substituting the passage “Annual or Capital Value”;
- (n) by inserting after subsection (10) of section 214b the following subsection:  
(11) This section does not apply in respect of ratable property where the assessment relating to that property has been made in accordance with section 22a of the Valuation of Land Act, 1971-1981.;
- (o) by striking out from the heading immediately preceding section 235 the passage “Annual Value” and substituting the passage “Annual or Capital Value”;
- (p) by inserting in section 245 after the passage “annual value” the passage “(or a rate of one-tenth of one cent in the dollar where the assessment is based on capital value)”;
- (q) by inserting in section 248 after the passage “annual value” the passage “(or a rate of one-tenth of one cent in the dollar where the assessment is based on capital value)”;
- (r) by striking out from the heading immediately preceding section 249 the passage “Annual Value” and substituting the passage “Annual or Capital Value”;
- and
- (s) by inserting in paragraph (b1) of subsection (1) of section 257 after the passage “annual value” the passage “, capital value,”.



## PART V

## PART V

## AMENDMENT OF THE WATERWORKS ACT, 1932-1975

Short titles.

18. (1) In this Part, the Waterworks Act, 1932-1975, is referred to as "the principal Act".

(2) The principal Act, as amended by this Part, may be cited as the "Waterworks Act, 1932-1981".

Amendment of  
s. 66—  
Calculation  
and fixing  
of rates.

19. Section 66 of the principal Act is amended—

(a) by striking out from subsection (2) the passage "annual value" wherever it occurs and substituting, in each case, the passage "capital value";

(b) by striking out paragraphs (a) and (b) of subsection (3) and substituting the following paragraphs:

(a) the rates applicable to the land calculated on the basis of the area of the land, or the minimum rates (if any) applicable to the land, whichever are the greater;

or

(b) where the Minister determines in relation to certain land that rates shall not be calculated on the basis of the area of the land, but fixes minimum rates in respect of the land, the minimum rates so fixed.;

(c) by striking out from paragraph (b) of subsection (4) the passage "annual value" and substituting the passage "capital value";

(d) by striking out paragraph (c) of subsection (4) and substituting the following paragraph:

(c) a rate per hectare at which the rates payable upon any ratable land referred to in the notice are to be calculated, taking as the basis of calculation the area of the land;;

and

(e) by striking out from subsection (6) the passage "the annual value or unimproved value of land is the annual value or unimproved value" and substituting the passage "the capital value of land is the capital value".

## PART VI

PART VI

## AMENDMENT OF THE SEWERAGE ACT, 1929-1977

20. (1) In this Part, the Sewerage Act, 1929-1977, is referred to as "the principal Act". Short titles.

(2) The principal Act, as amended by this Part, may be cited as the "Sewerage Act, 1929-1981".

21. Section 73 of the principal Act is amended by striking out from subsections (2), (3) and (4) the passage "annual value" wherever it occurs and substituting, in each case, the passage "capital value". Amendment of s. 73—  
Determination of rates.

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

K. D. SEAMAN, Governor