



ANNO TRICESIMO QUARTO

ELIZABETHAE II REGINAE

A.D. 1985

No. 86 of 1985

An Act to amend the Valuation of Land Act, 1971.

[Assented to 19 September 1985]

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

Short title.

1. (1) This Act may be cited as the "Valuation of Land Act Amendment Act, 1985".

(2) The Valuation of Land Act, 1971, is in this Act referred to as "the principal Act".

Commencement.

2. This Act shall come into operation on a day to be fixed by proclamation.

Insertion of new s. 22b.

3. The following section is inserted immediately after section 22a of the principal Act:

Heritage items.

22b. (1) The owner of land that forms part of the State heritage is entitled to the benefit of this section in respect of the valuation of that land by a valuing authority.

(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—

(a) taking into account the fact that the land forms part of the State heritage;

and

(b) disregarding any potential use of the land that is inconsistent with the preservation of the value of the land as part of the State heritage,

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 the owner's obligations under subsection (5).

(4) 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 an entitlement to the benefit of this section, neither the validity nor the extent of the liability is affected by this section.

(5) Where land has been valued under this section and the land ceases to be land that forms part of the State heritage, the owner shall within 28 days inform the relevant valuing authority accordingly and shall furnish such further information as the valuing authority may require.

Penalty: \$2 000.

(6) For the purposes of this Act, land forms part of the State heritage if—

(a) the land, or any building or structure that is on the land, is an item of the State heritage;

or

(b) the land forms part of a State Heritage Area.

(7) In this section—

“item of the State heritage” means any land, building or structure that is—

(a) a registered item under the South Australian Heritage Act, 1978;

or

(b) an item on the list kept under that Act:

“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:

“State Heritage Area” means an area of land designated as a State Heritage Area under the South Australian Heritage Act, 1978:

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

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

D. B. DUNSTAN, Governor