



TASMANIA

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**LOCAL GOVERNMENT (RATES AND CHARGES REMISSIONS)  
ACT 1991**

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**No. 8 of 1991**

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**LOCAL GOVERNMENT (RATES AND CHARGES  
REMISSIONS) ACT 1991**

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**No. 8 of 1991**

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**AN ACT providing for the remission of certain rates and charges payable to municipalities**

**[Royal Assent 11 July 1991]**

**B**E it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**Short title**

**1**—This Act may be cited as the *Local Government (Rates and Charges Remissions) Act 1991*.

**Commencement**

**2**—This Act shall be deemed to have commenced on 1 June 1991.

**Interpretation**

3—In this Act—

“eligible pensioner” means a person who—

(a) is in receipt of a prescribed pension or allowance; and

(b) has such other qualifications as are prescribed;

“rates and charges”, in respect of a person, means rates and charges payable by that person to a municipality in accordance with Part XII of the *Local Government Act 1962* and, where a discount has been given by the municipality in accordance with section 261 of that Act, means the amount of rates and charges actually paid, but does not include any penalty or interest charges imposed by the municipality in accordance with section 262 of that Act;

“relevant date”, in relation to rates or charges payable to a municipality, means the date on which the municipality made the rates or charges under Part XII of the *Local Government Act 1962*;

“remission” includes a rebate.

**Municipalities to remit rates and charges**

4—(1) Subject to subsection (2), a municipality shall remit 30% of any rates or charges payable to it by a person in relation to a financial year if—

(a) an application for the remission is made to the municipality before 31 March in that financial year; and

(b) on the relevant date the person liable to pay the rates or charges (or, if there is more than one such person, one of them)—

(i) was an eligible pensioner; and

(ii) was occupying the property in respect of which the rates or charges are payable as his or her principal dwelling and the property was not otherwise occupied except by—

(A) the spouse of the eligible pensioner; or

(B) another eligible pensioner; or

(C) a person with an income and assets of no more than the prescribed amounts—

or any combination of such persons.

(2) The total amount remitted by a municipality under subsection (1) in respect of rates and charges payable in respect of any one area of land shall not, during a financial year, exceed the prescribed amount.

(3) For the purpose of subsection (1) (b) (ii) a person shall be taken to have been occupying a property as a dwelling on the relevant date if on that date—

- (a) that person was in a prescribed institution; and
- (b) that person's spouse was occupying the property as his or her principal dwelling.

(4) If a person who would be entitled to a remission on rates or charges under subsection (1) dies—

- (a) before making an application for the remission; or
- (b) after making an application for the remission but before the remission is made—

leaving a widow or widower, the widow or widower may apply for the remission on behalf of the deceased person's estate if the widow or widower, on the relevant date, was occupying the property in respect of which the rates or charges are payable as his or her principal dwelling.

(5) An application made in accordance with subsection (4) shall have effect as if it were an application made under subsection (1) by a person entitled to the remission in accordance with that subsection.

### **Treasurer to pay municipalities amounts remitted**

5—(1) If the Treasurer is satisfied, on application made by a municipality, that the municipality has given a remission in accordance with section 4 (1), the Treasurer shall pay to the municipality an amount equal to the amount so remitted.

(2) An amount payable under subsection (1) is, by this section, appropriated against the Consolidated Fund without further appropriation.

### **Treasurer may issue directions**

6—An application for a remission under section 4 (1) or (4), the giving of any such remission and an application under section 5 (1) for the payment of an amount equal to any amount so remitted shall be made in accordance with any directions given by the Treasurer.

### **Regulations**

7—(1) The Governor may make regulations for the purposes of this Act.

(2) Regulations first made after the commencement of this Act may, if the regulations so provide, take effect from 1 June 1991.

### ***Local Government Act 1962 amended***

8—Section 212 of the *Local Government Act 1962* is amended by omitting “Without prejudice to the provisions of sections 4, 5 and 6 of the *Local Government (Rates and Charges Remissions) Act 1977*, the corporation may” and substituting “A corporation may”.

### **Repeal**

9—The following Acts are repealed:—

- (a) *Local Government (Rates and Charges Remissions) Act 1977*;
- (b) *Local Government (Rates and Charges Remissions) Amendment Act 1987*.

### **Administration of Act**

10—Until provision is made in relation to this Act by order under section 4 of the *Administrative Arrangements Act 1990*—

- (a) the administration of this Act is assigned to the Minister for Finance; and
- (b) the Department responsible to the Minister for Finance in relation to the administration of this Act is the Department of Treasury and Finance.