



ANNO VICESIMO QUARTO

ELIZABETHAE II REGINAE

A.D. 1975

No. 48 of 1975

An Act to amend the Land Tax Act, 1936-1974.

[Assented to 10th April, 1975]

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

Short titles

1. (1) This Act may be cited as the "Land Tax Act Amendment Act, 1975".

(2) The Land Tax Act, 1936-1974, is hereinafter referred to as "the principal Act".

(3) The principal Act, as amended by this Act, may be cited as the "Land Tax Act, 1936-1975".

Commencement.

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

**Amendment of principal Act, s. 4—
Interpretation.**

3. Section 4 of the principal Act is amended by striking out from subsection (1) the definition of "land used for primary production" and inserting in lieu thereof the following definition:—

"land used for primary production" means any parcel of land of not less than 0.8 hectare in area as to which the Commissioner is satisfied—

(a) that the land is used wholly or mainly for the business of primary production;

and

(b) where the land is within a defined rural area that the principal business of the owner of the land—

(i) is primary production of the type for which the land is used and the land is used to a significant extent for the purposes of that business;

or

(ii) is the business of processing or marketing primary produce and the land, or produce of the land is used to a significant extent for the purposes of that business:.

4. Section 10 of the principal Act is amended by inserting after paragraph (h) the following paragraph:—

Amendment of principal Act, s. 10—
Exemption from land tax.

- (i) land declared by the Commissioner to be wholly exempt from land tax on the ground that the owner of the land is an association that uses or intends to use the land, wholly or mainly, for a purpose that is, in the Commissioner's opinion, a charitable, educational, benevolent, religious or philanthropic purpose (whether or not the purpose is charitable within the meaning of any rule of law) and that the whole of the net income (if any) from the land is, or will, be applied in furtherance of that purpose.

5. Section 11 of the principal Act is repealed and the following sections are enacted and inserted in its place:—

Repeal of s. 11 of principal Act and enactment of sections in its place—
Basis for calculation of land tax.

11. (1) Land tax shall be calculated in respect of any financial year on the basis of determinations of unimproved value in force at midnight on the thirtieth day of June immediately preceding the commencement of that financial year.

(2) A determination of unimproved value shall be deemed to be in force at the time referred to in subsection (1) of this section if it is in force as at that time under the Valuation of Land Act, 1971-1973, whether the determination is actually made before or after that time.

(3) Where a determination of unimproved value, in force at the time referred to in subsection (1) of this section, is subsequently corrected or amended pursuant to the provisions of the Valuation of Land Act, 1971-1973 (whether in pursuance of an objection or appeal under that Act, or otherwise) the determination of unimproved value, as corrected or amended, shall be deemed to have been in force at the time referred to in subsection (1) of this section.

11a. (1) Subject to this Act, the taxable value of any land shall be—

Taxable value of land.

(a) where there is no equalization factor applicable to the land—
the unimproved value of the land;

and

(b) where there is an equalization factor applicable to the land—
the product obtained by multiplying the unimproved value of the land by the equalization factor.

(2) The Commissioner shall, on or before the thirtieth day of June in each year, by notice in the *Gazette*, publish an equalization factor or equalization factors in relation to each area in which a general valuation has not been made since the first day of July last preceding publication of the notice.

(3) An equalization factor in relation to land within an area or portion of an area means a factor determined by the Valuer-General, by which in the opinion of the Valuer-General, the unimproved value of land within that area or portion of an area must be multiplied if it is to accord with levels of value prevailing in that area or part of an area at the time when the last general valuation of land within any area within the State was made by the Valuer-General.

Statutory
exemption in
respect of land.

11b. (1) Where a taxpayer is liable to pay tax in respect of land used for primary production, the taxable value of the land shall be reduced by the statutory exemption in respect of that land.

(2) For the purposes of this section the statutory exemption in respect of land used for primary production is—

(a) the value that would constitute the taxable value of the land if there were no statutory exemption;

or

(b) forty thousand dollars,

whichever is the lesser.

(3) The statutory exemption under this section shall be attributed to the land used for primary production in respect of which the taxpayer is liable to pay tax, and where the taxpayer is so liable in respect of land included in more than one land tax assessment, the statutory exemption shall be apportioned to the land included in each assessment in the proportion that the unimproved value of that land bears to the total unimproved value of all land used for primary production in respect of which the taxpayer is liable to pay tax.

Amendment of
principal Act,
s. 12—
Amount of tax
upon land.

6. Section 12 of the principal Act is amended—

(a) by striking out subsection (1) and inserting in lieu thereof the following subsection:—

(1) Subject to this section, the taxes on land levied or payable in aid of the General Revenue of the State shall be computed in accordance with the following rates:—

Taxable Value	Amount of Tax
Not exceeding \$10 000	1 cent for each \$10 or part thereof
Exceeding \$10 000 but not exceeding \$20 000	\$10 plus 2 cents for each \$10 or part thereof over \$10 000
Exceeding \$20 000 but not exceeding \$30 000	\$30 plus 3 cents for each \$10 or part thereof over \$20 000
Exceeding \$30 000 but not exceeding \$40 000	\$60 plus 4 cents for each \$10 or part thereof over \$30 000
Exceeding \$40 000 but not exceeding \$50 000	\$100 plus 6 cents for each \$10 or part thereof over \$40 000
Exceeding \$50 000 but not exceeding \$60 000	\$160 plus 8 cents for each \$10 or part thereof over \$50 000
Exceeding \$60 000 but not exceeding \$70 000	\$240 plus 10-cents for each \$10 or part thereof over \$60 000
Exceeding \$70 000 but not exceeding \$80 000	\$340 plus 12 cents for each \$10 or part thereof over \$70 000
Exceeding \$80 000 but not exceeding \$90 000	\$460 plus 14 cents for each \$10 or part thereof over \$80 000
Exceeding \$90 000 but not exceeding \$100 000	\$600 plus 16 cents for each \$10 or part thereof over \$90 000
Exceeding \$100 000 but not exceeding \$110 000	\$760 plus 18 cents for each \$10 or part thereof over \$100 000
Exceeding \$110 000 but not exceeding \$120 000	\$940 plus 20 cents for each \$10 or part thereof over \$110 000
Exceeding \$120 000 but not exceeding \$130 000	\$1 140 plus 22 cents for each \$10 or part thereof over \$120 000
Exceeding \$130 000 but not exceeding \$140 000	\$1 360 plus 24 cents for each \$10 or part thereof over \$130 000
Exceeding \$140 000 but not exceeding \$150 000	\$1 600 plus 26 cents for each \$10 or part thereof over \$140 000
Exceeding \$150 000 but not exceeding \$160 000	\$1 860 plus 28 cents for each \$10 or part thereof over \$150 000
Exceeding \$160 000 but not exceeding \$170 000	\$2 140 plus 30 cents for each \$10 or part thereof over \$160 000
Exceeding \$170 000 but not exceeding \$180 000	\$2 440 plus 32 cents for each \$10 or part thereof over \$170 000
Exceeding \$180 000 but not exceeding \$190 000	\$2 760 plus 34 cents for each \$10 or part thereof over \$180 000
Exceeding \$190 000 but not exceeding \$200 000	\$3 100 plus 36 cents for each \$10 or part thereof over \$190 000
Exceeding \$200 000	\$3 460 plus 38 cents for each \$10 or part thereof over \$200 000

- (b) by striking out from subsection (3) the passage "subsection (4) and";
and
- (c) by striking out subsection (4).

7. Section 12a of the principal Act is amended by striking out subsections (1) and (2) and inserting in lieu thereof the following subsections:—

Amendment of
principal Act,
s. 12a—
Partially exempt
land.

(1) Where the Commissioner is satisfied—

(a) that the owner of land is—

- (i) an association that holds the land wholly or mainly for the playing of cricket, football, tennis, golf, bowling or the conduct of other athletic sports or exercises;
- (ii) an association that holds the land wholly or mainly for the purpose of conducting horse racing, trotting, dog racing, motor racing or other similar contests;
- (iii) an association of ex-servicemen or of dependants of ex-servicemen that holds the land for the social or recreational purposes of its members;
- (iv) an association of employers or employees, registered under a law of the Commonwealth or of the State relating to industrial conciliation and arbitration that occupies the land for the purposes of the association;
- (v) an association that holds the land wholly or mainly for the recreation of the local community;
- (vi) an association that holds the land for the purpose of agricultural shows, and exhibitions of a similar nature;

or

- (vii) an association that holds the land for the purpose of preserving buildings or objects of historical value on the land;

and

- (b) that the whole of the net income (if any) from the land is used in furtherance of the objects of the association and not for securing a pecuniary profit for the association or any of its members,

he may declare the land to be partially exempt from land tax.

(1a) Where the Commissioner is satisfied that the owner of any land is an association established for a charitable, educational, benevolent, religious or philanthropic purpose (whether or not the purpose is charitable within the meaning of any rule of law) and that the whole of the net income from the land is, or will, be applied in furtherance of that purpose, he may declare the land to be partially exempt from land tax.

(2) The land tax on any land that is partially exempt from land tax under this section shall be computed on the following scale:—

- (a) if the taxable value of the land does not exceed \$10 000—
1 cent for each \$10 or part thereof;
- (b) if the taxable value does exceed \$10 000—\$10 plus 2 cents for each \$10 or part thereof over \$10 000.

Amendment of
principal Act,
s. 12c—
Special
provision for
rural land.

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

(a) by inserting after subsection (4) the following subsection:—

(4a) A declaration in respect of land shall not be revoked under paragraph (a) of subsection (4) of this section if the land has ceased to be land used for primary production by reason only of the altered meaning assigned to that expression by virtue of amendments made to this Act by the Land Tax Act Amendment Act, 1975, but after the commencement of that amending Act, the provisions of subsection (5) of this section shall not apply to the land.;

and

(b) by striking out from subsection (5) the passage “Notwithstanding anything in this Act contained” and inserting in lieu thereof the passage “Notwithstanding any other provision of this Act, but subject to subsection (4a) of this section,”.

Amendment of
principal Act,
s. 56—
Time for
payment of
tax.

9. Section 56 of the principal Act is amended by striking out subsection (1).

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

M. L. OLIPHANT, Governor