

RATING (EXEMPTION) ACT.

Act No. 65, 1931.

An Act to amend the law as to the rating of land of the Crown and of land belonging to religious bodies and to certain schools; to amend the Local Government Act, 1919; the Sydney Corporation Act, 1902; the Metropolitan Water, Sewerage, and Drainage Act, 1924-1930; the Hunter District Water and Sewerage Act, 1892-1928, and certain other Acts; and for purposes connected therewith. [Assented to, 10th December, 1931.] George V,
No. 65, 1931.

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

PART I.

PRELIMINARY.

1. This Act may be cited as the "Rating (Exemption) Act, 1931." Short title.

2. (1) Sections one, two, three, four, five, eight, nine, twelve, and thirteen of this Act shall commence Commence-
ment. on the first day of January, one thousand nine hundred and thirty-two.

(2) Sections six, seven, ten, eleven, and fourteen of this Act shall commence on the first day of July, one thousand nine hundred and thirty-two.

3.

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Division into
Parts.**3.** This Act is divided into Parts as follows:—

PART I.—PRELIMINARY—

PART II.—LANDS OF THE CROWN—

PART III.—CHURCH AND SCHOOL LANDS—

PART IV.—CONSEQUENTIAL AMENDMENTS—

PART II.

LANDS OF THE CROWN.

Amendment
of Act No.
41, 1919.**4.** The Local Government Act, 1919, as amended by subsequent Acts, is amended—Sec. 4.
(Definitions.)

- (a) (i) by inserting in section four next after the words “Crown Lands Acts” in the definition of “owner” the words “or any other Act relating to the alienation of lands of the Crown”;
- (ii) by omitting from paragraph (a) of the proviso to the same definition the words “all Crown lands” and by inserting in lieu thereof the words “all lands of the Crown”;
- (iii) by inserting in the definition of “Ratable person” in the same section after the words “include the Crown” the words “in respect of ratable land owned by the Crown”

Sec. 132.
(Definition of
ratable land.)

- (b) (i) by omitting paragraph (g) of subsection one of section one hundred and thirty-two and by inserting in lieu thereof the following new paragraph:—

(g) land owned by the Crown, not being—

- (i) land held under a lease from the Crown by any person for private purposes;
- (ii) land occupied and used by the Crown in connection with any industrial undertaking.

(ii)

- (ii) by omitting subsection two of the same section and by inserting in lieu thereof the following subsections:—

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(2) Subparagraph (i) of paragraph (g) of subsection one of this section shall not operate to render land owned by the Crown ratable, by reason only of the fact that such land is leased by the Crown to a caretaker at a nominal rental.

(2A) Notwithstanding anything contained in the Government Railways Acts, 1912-1930, or in the Sydney Harbour Trust Act, 1900-1930, lands in a municipality or shire which are vested in the Railway Commissioners for New South Wales, or in the Sydney Harbour Trust Commissioners, and which are leased to any person for private purposes, or are occupied and used by the Crown in connection with any industrial undertaking, shall be ratable.

- (iii) by inserting after subsection three of the same section the following new subsection:—

(4) In this section "Industrial undertaking" means any industrial undertaking to which the provisions of the Special Deposits (Industrial Undertakings) Act, 1912-1930, for the time being apply, or any undertaking declared by the Governor by proclamation published in the Gazette to be an industrial undertaking for the purposes of this section.

- (c) (i) by omitting subsection one of section one hundred and forty-five and by inserting in lieu thereof the following new subsection:—

Sec. 145.
(Land owned
by the
Crown.)

(1) In the case of land referred to in subparagraph (ii) of paragraph (g) of subsection one of section one hundred and thirty-two the rate shall be paid to the council out of the funds of the particular industrial undertaking.

(ii)

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Sec. 379.
(Land supplied with
water.)

- (ii) by omitting from subsection three of the same section all words following the words "to the council by the Crown."
- (d) (i) by omitting paragraph (a) of subsection one of section three hundred and seventy-nine and by inserting in lieu thereof the following new paragraph:—
 - (a) land whether owned by the Crown or not which is supplied with water from any water-pipe of the council, notwithstanding that such land is in any other Act or in any section of this Act other than this section exempted from rates.
- (ii) by omitting from subsection two of the same section the words "whether the property of the Crown or not (notwithstanding that such land is elsewhere in this or any other Act exempted from rates)" and by inserting in lieu thereof the words "whether owned by the Crown or not (notwithstanding that such land is in any other Act or in any section of this Act other than this section exempted from rates)";
- (iii) by omitting subsection three of the same section;
- (iv) by inserting next after subsection four of the same section the following new subsection and short heading:—

Exemptions—Lands owned by the Crown.

(1A) Water and sewerage local rates shall not be levied on any land owned by the Crown except—

- (a) land held under a lease from the Crown by any person for private purposes;
- (b) land occupied and used by the Crown in connection with any industrial undertaking to which the provisions of the Special Deposits (Industrial

(Industrial Undertakings) Act, 1912-1930, for the time being apply, or with an undertaking declared by the Governor by proclamation published in the Gazette to be an industrial undertaking for the purposes of this subsection. No. 65, 1931.

5. (1) The Sydney Corporation Act, 1902, as amended by subsequent Acts, is amended— Amendment of Act No. 35, 1902.

(a) (i) by inserting in section three next after the definition of "Corporation" the following new definition :— Sec. 3. (Interpretation of terms.)

"Crown" includes any statutory body representing the Crown.

(ii) by inserting in the same section at the end of the definition of "Owner" the words—

"Provided that the Crown shall be deemed to be the owner of—

(i) all lands of the Crown; and

(ii) all lands vested in a statutory body representing the Crown;

(iii) by inserting in the same section next after the definition of "Rolls" the following new definition :—

"Statutory body representing the Crown" means any body defined by or proclaimed under the Local Government Act, 1919, as amended by subsequent Acts, as a statutory body representing the Crown.

(b) by inserting after subsection five of section one hundred and ten the following new subsections :— Sec. 110. (Assessment of lands, houses, &c.)

(5A) No land or building owned by the Crown except—

(a) land or a building held under a lease from the Crown by any person for private purposes;

(b)

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(b) land or a building occupied and used by the Crown in connection with any industrial undertaking,

shall be liable to be assessed or rated in respect of any rates under this Act.

Paragraph (a) of this subsection shall not operate to render land or a building owned by the Crown liable to be assessed or rated under this Act, by reason only of the fact that such land or building is leased by the Crown to a caretaker at a nominal rental.

(5b) Notwithstanding anything contained in the Government Railways Acts, 1912-1930, or in the Sydney Harbour Trust Act, 1900-1930, land or a building in the city which is vested in the Railway Commissioners for New South Wales, or in the Sydney Harbour Trust Commissioners, and which is leased to any person for private purposes, or is occupied and used by the Crown in connection with any industrial undertaking, shall be liable to be assessed and rated under this Act.

(5c) In this section "Industrial undertaking" means any industrial undertaking to which the provisions of the Special Deposits (Industrial Undertakings) Act, 1912-1930, for the time being apply, or any undertaking declared by the Governor by proclamation published in the Gazette to be an industrial undertaking for the purposes of this section.

New s. 124A.

Land owned
by the
Crown.

(c) by inserting next after section one hundred and twenty-four the following new section :—

124A. (1) In the case of land or a building referred to in paragraph (b) of subsection (5A) of section one hundred and ten of this Act, the rate shall be paid to the council out of the funds of the particular industrial undertaking.

(2) Where the land or building is owned by the Crown and is held by any person under a lease therefrom, the rate shall be paid to the council by the holder of the lease.

(2)

(2) The Sydney Corporation (Amendment) Act, 1908, is amended by inserting in subsection one of section three after the words “(whether built upon or not)” the words “which is ratable under the Principal Act.”

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Amendment
of Act No.
27, 1908, s. 3.
(Land owned
by the
Crown.)

6. The Metropolitan Water, Sewerage, and Drainage Act, 1924-1930, as amended by subsequent Acts, is amended—

Amendment
of Act No.
50, 1924.

(a) (i) by inserting in section four next after the definition of “Commencement of this Act” the following definitions:—

Sec. 4.

(Definitions.)

“Crown” includes any statutory body representing the Crown.

“Crown lands” means Crown lands within the meaning of the Crown Lands Consolidation Act, 1913.

(ii) by inserting in the same section next after the definition of “Land” the following definition:—

“Lease” in relation to Crown lands or land within a State forest includes a license or permit.

(iii) by inserting in the same section next after the words “Crown Lands Acts” in the definition of “Owner” the words “or any other Act relating to the alienation of lands of the Crown”;

(iv) by omitting from the definition of “Owner” in the same section the words “any Crown land” and by inserting in lieu thereof the words “all lands of the Crown”;

(v) by inserting in the same section next after the definition of “Owner” the following definition:—

“Owned” and similar expressions have a meaning corresponding with that of “Owner.”

(vi) by inserting in the same section next after the definition of “Regulations” the following definition:—

“Statutory body representing the Crown” means any body defined by or proclaimed under the Local

Government

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Government Act, 19.9, as amended by subsequent Acts, as a statutory body representing the Crown.

Sec. 88.
(Lands exempted from rates.)

(b) (i) by omitting paragraph (g) of subsection one of section eighty-eight and by inserting in lieu thereof the following new paragraph :—

(g) land owned by the Crown not being—

(i) land held under a lease from the Crown by any person for private purposes;

(ii) land occupied and used by the Crown in connection with any industrial undertaking;

(ii) by omitting subsection two of the same section and by inserting in lieu thereof the following subsections :—

(2) Subparagraph (i) of paragraph (g) of subsection one of this section shall not operate to render land owned by the Crown ratable, by reason only of the fact that such land is leased by the Crown to a caretaker at a nominal rental.

(3) Notwithstanding anything contained in the Government Railways Acts, 1912-1930, water rates and sewerage rates may be levied upon lands which are vested in the Railway Commissioners for New South Wales and which are leased to any person for private purposes, or are occupied and used by the Crown in connection with any industrial undertaking.

(4) In this section "Industrial undertaking" means any industrial undertaking to which the provisions of the Special Deposits (Industrial Undertakings) Act, 1912-1930, for the time being apply, or any undertaking declared by the Governor by proclamation published in the Gazette to be an industrial undertaking for the purposes of this section.

(c)

- (c) by omitting subsection two of section ninety ; No. 65, 1931.
Sec. 90 (2).
(Lands subject to sewerage rates.)
- (d) by inserting in subsection one of section ninety-nine after the word "lands" the words "(including land owned by the Crown)"; Sec. 99.
(Charges for service.)
- (e) by omitting clause nineteen of the Fourth Schedule and by inserting in lieu thereof the following clause:— Fourth Schedule.
(Rates, charges, and fees)

19. In the case of land referred to in subparagraph (ii) of paragraph (a) of subsection one of section eighty-eight of this Act, the rate shall be paid to the board out of the funds of the particular industrial undertaking.

7. (1) The Hunter District Water and Sewerage Act, 1892-1928, is amended— Amendment of Act 65 Vic., No. 27.

- (a) (i) by inserting in section two next after the definition of "Conduit" the following definitions:— Sec. 2.
(Interpretation of terms.)

"Crown" includes any statutory body representing the Crown.

"Crown lands" means Crown lands within the meaning of the Crown Lands Consolidation Act, 1913.

- (ii) by inserting in the same section next after the definition of "Justice" the following definition:—

"Lease" in relation to Crown lands or land within a State forest includes a license or permit.

- (iii) by omitting from the same section the definition of "Owner" and by inserting in lieu thereof the following definition:—

"Owner" in relation to land includes every person who jointly or severally, whether at law or in equity—

- (a) is entitled to the land for any estate of freehold in possession;
or

(b)

(b) is the person to whom the Crown has lawfully contracted to grant the fee simple under the Crown Lands Consolidation Act, 1913, or any other Act relating to the alienation of lands of the Crown; or

(c) is entitled to receive, or is in receipt of, or if the land were let to a tenant would be entitled to receive, the rents and profits thereof, whether as beneficial owner, trustee, mortgagee in possession, or otherwise;

and includes every person who by virtue of this Act is deemed to be the owner :

Provided that the Crown shall be deemed to be the owner of—

- (i) all lands of the Crown ;
- (ii) all lands vested in a statutory body representing the Crown.

(iv) by inserting in the same section next after the definition of "Owner" the following definition :—

"Owned" and similar expressions have a meaning corresponding with that of "owner."

(v) by inserting in the same section next after the definition of "Sewerage district" the following definition :—

"Statutory body representing the Crown" means any body defined by or proclaimed under the Local Government Act, 1919, as amended by subsequent Acts, as a statutory body representing the Crown.

(b)

(b) by omitting section ninety-one and by inserting in lieu thereof the following new section :—

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Sec. 91.

(Crown lands.)

Exemption from rates.

91. (1) No rates shall be levied upon land owned by the Crown except—

- (a) land held under a lease from the Crown by any person for private purposes ;
- (b) land occupied and used by the Crown in connection with any industrial undertaking.

Paragraph (a) of this subsection shall not operate to render land owned by the Crown ratable, by reason only of the fact that such land is leased by the Crown to a caretaker at a nominal rental.

(2) Notwithstanding anything contained in the Government Railways Acts, 1912-1930, water rates and sewerage rates may be levied upon lands which are vested in the Railway Commissioners for New South Wales, and which are leased to any person for private purposes or are occupied and used by the Crown in connection with any industrial undertaking.

(3) (a) In the case of land referred to in paragraph (b) of subsection one of this section the rate shall be paid to the board out of the funds of the particular industrial undertaking.

cf. Act No. 41, 1919, s. 145 (2).

(b) Where the land is owned by the Crown and is held by any person under a lease therefrom the rate shall be paid to the board by the holder of the lease :

Provided that where a Crown lease is transferred by way of mortgage, the board may not recover from the mortgagee unless and until it has failed to recover from the mortgagor.

(4) In this section "Industrial undertaking" means any industrial undertaking to which the provisions of the Special Deposits (Industrial Undertakings) Act, 1912-1930, for the time being apply, or any undertaking declared

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declared by the Governor by proclamation published in the Gazette to be an industrial undertaking for the purposes of this section.

Amendment of Act No. 14, 1897.

(2) The Hunter District Water and Sewerage Act Amendment Act, 1897, as amended by subsequent Acts, is amended—

Sec. 2.
(Definitions.)

(a) by omitting the definition of "Owner" in section two and by inserting in lieu thereof the following new definition:—

"Owner" means owner as defined in the Principal Act, as amended by subsequent Acts, including the Rating (Exemption) Act, 1931.

Sec. 8.
(Property of Railway Commissioners ratable)

(b) by omitting section eight.

PART III.**CHURCH AND SCHOOL LANDS.**

Further amendment of Act No. 41, 1919.

Sec. 132.
(Definition of ratable land.)

8. The Local Government Act, 1919, as amended by subsequent Acts, is further amended—

(a) by omitting paragraph (h) of subsection one of section one hundred and thirty-two and by inserting in lieu thereof the following new paragraph:—

(h) land which belongs to a religious body and which is occupied and used in connection with—

- (i) any church or other building used or occupied for public worship;
- (ii) any building used or occupied solely as the residence of a minister of religion in connection with any such church or building;
- (iii) any building used or occupied for the purpose of religious teaching or training;

(iv)

- (iv) any building used or occupied solely as the residence of the official head and/or the assistant official head of any religious body in the State of New South Wales or in any diocese within that State.
- (b) by inserting at the end of paragraph (j) of the same subsection the words "and any building occupied as a residence by any caretaker, servant, or teacher of any such school which belongs to and is used in connection with the school";
- (c) (i) by inserting next after subsection (4A) of section three hundred and seventy-nine, as inserted by section four of this Act, the following new subsection and short heading:—

Exemptions—Church lands.

(4B) Water and sewerage local rates shall not be levied upon—

- (a) land which belongs to a religious body and which is occupied and used in connection with—
- (i) any church or other building used or occupied for public worship;
 - (ii) any building used or occupied solely as the residence of a minister of religion in connection with any such church or building;
 - (iii) any building used or occupied for the purpose of religious teaching or training;
 - (iv) any building used or occupied solely as the residence of the official head and/or the assistant official head of any religious body in the State of New South Wales or in any diocese within that State;

(b)

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(b) land which belongs to and which is occupied and used in connection with any school registered under the Bursary Endowment Act, 1912, or any certified school under the Public Instruction (Amendment) Act, 1916, including any playground which belongs to and is used in connection with any such school, and any building occupied as a residence by any caretaker, servant, or teacher of any such school which belongs to and is used in connection with the school.

(ii) by omitting subsection six of the same section.

Further
amendment of
Act No. 35, 1902

Sec. 110.

(Assessment
of lands,
houses, &c.)

9. (1) The Sydney Corporation Act, 1902, as amended by subsequent Acts, is further amended—

- (a) by omitting from subsection five of section one hundred and ten the word "solely" where firstly occurring;
- (b) by omitting from the same subsection the words "and no building used solely for public worship";
- (c) by inserting in the same subsection after the words "Public Instruction Act of 1880" the words "or any school registered under the Bursary Endowment Act, 1912";
- (d) by inserting in the same subsection after the words "any such school" the words "or any building occupied as a residence by any caretaker, servant, or teacher of any such school which belongs to and is used in connection with the school";
- (e) by inserting next after subsection (5C) of the same section, as inserted by subsection one of section five of this Act, the following new subsection:—

(5D) No land which belongs to a religious body and which is occupied and used in connection with—

- (a) any church or other building used or occupied for public worship;
- (b)

- (b) any building used or occupied solely as the residence of a minister of religion in connection with any such church or building; No. 65, 1931.
- (c) any building used or occupied for the purpose of religious teaching or training;
- (d) any building used or occupied solely as the residence of the official head and/or the assistant official head of any religious body in the State of New South Wales or in any diocese within that State,

shall be liable to be assessed or rated in respect of any rate under this Act.

10. The Metropolitan Water, Sewerage, and Drainage Act, 1924-1930, as amended by subsequent Acts, is further amended— Further amendment of Act No. 50, 1924.

- (a) by omitting from paragraph (d) of subsection one of section eighty-eight the word "solely"; Sec. 88. (Lands exempted from rates.)
- (b) by omitting paragraph (h) of the same subsection and by inserting in lieu thereof the following new paragraph:—
- (h) land which belongs to a religious body and which is occupied and used in connection with—
- (i) any church or other building used or occupied for public worship;
 - (ii) any building used or occupied solely as the residence of a minister of religion in connection with any such church or building;
 - (iii) any building used or occupied for the purpose of religious teaching or training;
 - (iv) any building used or occupied solely as the residence of the official head and/or the assistant official

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official head of any religious body
in the State of New South Wales
or in any diocese within that
State ;

(c) by omitting paragraph (k) of the same sub-
section and by inserting in lieu thereof the
following new paragraph :—

(k) land which belongs to and which is
occupied and used in connection with
any school registered under the Bursary
Endowment Act, 1912, or any certified
school under the Public Instruction
(Amendment) Act, 1916, including any
playground which belongs to and is
used in connection with any such school,
and any building occupied as a resi-
dence by any caretaker, servant, or
teacher of any such school which be-
longs to and is used in connection with
the school.

Further
amendment of
Act 55 Vic.
No. 27.

Sec. 64.

(Exemption
of churches,
&c., from
payment of
rates.)

Sec. 128.

(As to sewer-
age rate on
churches and
buildings
used as
Sunday
schools, &c.)

11. The Hunter District Water and Sewerage Act,
1892-1928, is further amended—

(a) by omitting from section sixty-four the words
“any cathedral, church, chapel, or other
building used exclusively for public worship,
any building used exclusively as a Sunday
school, or for religious teaching only” ;

(b) (i) by omitting from section one hundred and
twenty-eight the words “any cathedral,
church, chapel, or other building used
exclusively for public worship, or upon any
building used exclusively as a Sunday
school, or for religious teaching only or”
and by inserting in lieu thereof the words
“any building” ;

(ii) by omitting from the same section the
words “in respect of any such cathedral,
church, chapel, or building” and by insert-
ing in lieu thereof the words “in respect of
any such building ;

(c)

(c) by inserting at the end of section ninety-one, as inserted by subsection one of section seven of this Act, the following new subsection:—

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Sec. 91.

(Exemption from rates.)

(5) No rates shall be levied upon—

(a) land which belongs to a religious body and which is occupied and used in connection with—

(i) any church or other building used or occupied for public worship;

(ii) any building used or occupied solely as the residence of a minister of religion in connection with any such church or building;

(iii) any building used or occupied for the purpose of religious teaching or training;

(iv) any building used or occupied solely as the residence of the official head and/or the assistant official head of any religious body in the State of New South Wales or in any diocese within that State;

(b) land which belongs to and which is occupied and used in connection with any school registered under the Bursary Endowment Act, 1912, or any certified school under the Public Instruction (Amendment) Act, 1916, including any playground which belongs to and is used in connection with any such school, and any building occupied as a residence by any caretaker, servant, or teacher of any such school which belongs to and is used in connection with the school.

PART IV.

CONSEQUENTIAL AMENDMENTS.

Further amendment of Act No. 41, 1919. **12.** The Local Government Act, 1919, as amended by subsequent Acts, is further amended—

Sec. 378 (4).
(Charges.)

(a) by omitting subsection four of section three hundred and seventy-eight and by inserting in lieu thereof the following subsections:—

(4) The council may impose charges and fees for the supply of water or for or in connection with the rendering of sewerage or drainage services, and in particular and without limiting the generality of the foregoing power may impose charges for water supplied to or for sewerage or drainage services rendered in respect of lands (including land owned by the Crown) not ratable under this Part of this Act.

(4A) Charges and fees made and levied for or in connection with the supply of water, or for or in connection with the rendering of sewerage or drainage services may be recovered as rates.

Sec. 379 (8).
(Variation of exemptions.)

(b) by omitting from subsection eight of section three hundred and seventy-nine the word "made" and by inserting in lieu thereof the words "granted by the council."

Further amendment of Act No. 35, 1902.

Sec. 110.
(Assessments.)

13. (1) The Sydney Corporation Act, 1902, as amended by subsequent Acts, is further amended—

(a) by inserting at the end of subsection one of section one hundred and ten the following new proviso:

Provided also that where a part only of a parcel of land is ratable, the part which is ratable shall be separately valued.

Sec. 114 (6).
(Appeal from assessment.)

(b) by omitting from subsection six of section one hundred and fourteen the words "but the same" and by inserting in lieu thereof the words "and where it determines that part only of the property is ratable shall determine the value of that part: Provided that an assessment";

(2) The Sydney Corporation (Amendment) Act, 1908, as amended by subsequent Acts, is further amended by omitting from section one the words "hereinafter referred to as the Principal Act" and by inserting in lieu thereof the words "as amended by subsequent Acts, including the Rating (Exemption) Act, 1931. The Sydney Corporation Act, 1902, as so amended, is hereinafter referred to as the Principal Act."

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Further amendment of Act No. 27, 1908, s. 1. (Definition of Principal Act.)

14. (1) The Hunter District Water and Sewerage Act, 1892-1928, is further amended by inserting next after section ninety-one the following new section:—

Further amendment of Act 55 Vic., No. 27. New s. 91A.

91A. (1) The board may impose charges and fees for services rendered by the board, and in particular, and without limiting the generality of the foregoing power, may impose charges for water supplied to or sewerage or stormwater drainage services rendered in respect of lands (including land owned by the Crown) not ratable under this Act.

Charges for service. cf. Act No. 50, 1921, s. 99.

(2) Any charges or fees imposed under any section of this Act shall be charged upon the land in respect of which the charge or fee is imposed, and may be recovered as rates.

(3) Charges and fees shall be fixed by the by-laws and may be made payable in advance or otherwise.

(4) The board may supply the Railway Commissioners for New South Wales with water by measure at a charge to be fixed by the by-laws.

(2) The Hunter District Water and Sewerage Act Amendment Act, 1897, is further amended by inserting in subsection one of section nine after the words "after the commencement of the current year" the following paragraph:—

Further amendment of Act No. 14, 1897, s. 9. (Assessment.)

Where a part only of any property is ratable the part which is ratable shall be separately assessed.