

New South Wales



ANNO VICESIMO QUINTO

**ELIZABETHÆ II REGINÆ**

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**Act No. 99, 1976.**

An Act with respect to rates for 1977 under the Local Government Act, 1919. [Assented to, 17th December, 1976.]

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*Local Government (Rating) Further Amendment.*

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**B**E it enacted by the Queen'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:—

1. This Act may be cited as the "Local Government (Rating) Further Amendment Act, 1976". Short title.

2. (1) The Local Government Act, 1919, is referred to in this Act as the Principal Act. Principal Act.

(2) This Act shall be construed with, and as if it formed part of, the Principal Act.

3. (1) In this Act, "general purpose rate" means a general rate, special rate, local rate or loan rate, but does not include a rate levied in respect of water or sewerage works, or proposed water or sewerage works, or in respect of a trading undertaking. Interpretation.

(2) A reference in this Act to the base levy for a parcel of land in respect of a general purpose rate is a reference to—

- (a) except as provided in paragraph (b)—the amount levied on the parcel in respect of the rate for 1976, subject to any adjustment under section 36 of the Valuation of Land Act, 1916; or
- (b) where an amount is deemed by section 6 to have been levied on the parcel in respect of that rate—the amount so deemed to have been levied.

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*Local Government (Rating) Further Amendment.*

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Making of  
rates for  
1977.

4. (1) Notwithstanding anything in the Principal Act, but subject to this Act, a council shall not make any general purpose rates for 1977.

(2) A council may make a general purpose rate for 1977 if the Minister gives his consent thereto under subsection (3).

(3) The Minister may, by instrument in writing—

- (a) consent, in special circumstances, to the making by a council of a general purpose rate for 1977; and
- (b) attach to his consent such conditions (if any) as he thinks fit with respect to the making of the rate.

Extension  
of existing  
rates.

5. (1) Where a council has made a general purpose rate for 1976, the council by resolution may, and shall if the rate was one which the council was required to make, determine that the rate shall be extended to 1977 and may also determine that the rate as so extended shall be increased or decreased by a specified percentage for 1977.

(2) A rate shall not be increased by a council under subsection (1) by a percentage greater than 12 per centum or by such greater percentage as the Minister may, by instrument in writing, determine in respect of that council and that rate.

(3) Notwithstanding anything in the Principal Act or this Act, where a rate is extended under this section, the amount payable for 1977 on a parcel of land in respect of the rate shall be an amount equal to—

- (a) where no variation of the rate is determined under subsection (1)—the base levy for that parcel in respect of that rate;

(b)

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*Local Government (Rating) Further Amendment.*

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- (b) where the council determines that the rate shall be increased by a percentage under that subsection— that base levy as increased by that percentage; or
- (c) where the council determines that the rate shall be decreased by a percentage under that subsection— that base levy as decreased by that percentage,

but if that parcel would be ratable for a part only of 1977 had this Act not been enacted, that amount shall be reduced proportionately.

(4) A parcel of land is subject to a rate extended under this section in the same way as if the rate had been made and levied in 1977.

(5) For the purposes of the Principal Act, the amounts payable in respect of a rate extended under this section shall be deemed to be the amounts payable in respect of a rate made in 1977.

6. (1) In this section, “unimproved capital value” includes a rating and taxing basis under section 61A of the Valuation of Land Act, 1916, and a rating factor under section 160E of the Principal Act. Calculation of base levy in certain cases.

(2) Where, but for this section, there would be no base levy for a parcel of land in respect of a general purpose rate, or where the parcel of land was subject to that rate for a part only of 1976—

- (a) the council shall calculate the amount that would have been payable in respect of the parcel had the parcel been subject to that rate for the whole of that year; and
- (b) that amount shall, for the purposes of section 3 (2), be deemed to be the amount levied on the parcel in respect of that rate for 1976.

(3)

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*Local Government (Rating) Further Amendment.*

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(3) Where, but for this subsection, there would be no unimproved capital value by reference to which the council may calculate the amount referred to in subsection (2), the council shall request—

- (a) the Valuer-General; or
- (b) if a valuation list has not been furnished to the council by the Valuer-General in accordance with the Valuation of Land Act, 1916—the council's valuer under Schedule 3 of the Principal Act,

to furnish all details of or relating to the unimproved capital value that would have been furnished had the parcel been ratable for 1976, and the Valuer-General or that valuer shall furnish those details as requested.

**Invalidity  
of certain  
rates.**

7. (1) A general purpose rate made by a council for 1977 is wholly invalid if it is made in contravention of this Act or in contravention of any condition attached to the consent given under section 4 (3) with respect to the making of the rate.

(2) Where the amount payable on a parcel of land in respect of a general purpose rate extended by section 5 exceeds the amount determined in accordance with section 5 (3), the rate shall, to that extent, be invalid.

(3) The Minister may, by order published in the Gazette, exempt a general purpose rate from the operation of subsection (1) or (2).

(4) Section 601 of the Principal Act does not apply to or in respect of a rate to the extent to which the rate is invalid by virtue of subsection (1) or (2), and section 599 of that Act does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

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*Local Government (Rating) Further Amendment.*

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**8.** This Act applies to and in respect of rates made by a county council that, if made by a council, would be general purpose rates, and so applies as if references in the foregoing sections of this Act to a council were references to a county council.