

**LOCAL GOVERNMENT (RATING)
AMENDMENT ACT, 1977**

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

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Act No. 132, 1977.

An Act to amend the Local Government Act, 1919, with respect to the making and levying of rates and to validate certain minimum amounts of rates. [Assented to, 14th December, 1977.]

BE

Local Government (Rating) Amendment.

BE 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 :—

Short title. **1.** This Act may be cited as the "Local Government (Rating) Amendment Act, 1977".

Schedules. **2.** This Act contains the following Schedules :—

SCHEDULE 1.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO STANDARD RATES.

SCHEDULE 2.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO DIFFERENTIAL GENERAL RATES.

SCHEDULE 3.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO MINIMUM AMOUNTS OF RATES.

SCHEDULE 4.—AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE RATES.

Amendment of Act No. 41, 1919. **3.** The Local Government Act, 1919, is amended in the manner set forth in Schedules 1–4.

Validation—minimum amounts of differential general rates. **4.** A minimum amount of a rate which would have been valid had the provisions of section 126 (3) of the Local Government Act, 1919, as amended by this Act, been in force at the time the minimum amount was determined, or was purported to have been determined, is hereby validated.

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5. (1) A minimum amount of a rate purporting to have been determined or prescribed by a council under the Local Government Act, 1919, prior to the date of assent to this Act, is not invalid and shall be deemed never to have been invalid by reason—

Validation—
minimum
amounts of
rates
generally.

- (a) that the minimum amount is levied on the whole or any part of the land subject to the rate; or
- (b) of the size of the minimum amount.

(2) Nothing in subsection (1) applies to or in respect of a minimum amount of a rate referred to in section 6.

6. A minimum amount of a rate purporting to have been determined or prescribed by The Council of the City of Blue Mountains in 1976 or 1977 is hereby validated and shall be deemed always to have been valid.

Validation—
minimum
amounts of
certain
rates of
The Council
of the
City of
Blue
Mountains.

7. Where a person, being a person who, in respect of rates levied in 1977—

Savings
provision—
payment of
1977 rates
by
instalments.

- (a) made an election in accordance with section 160DA (1) of the Local Government Act, 1919, to pay those rates by 4 instalments;
- (b) had complied with section 160DA as at 23rd September, 1977; and
- (c) had not, after 23rd September, 1977, paid any subsequent instalment on or before the day on which the subsequent instalment or subsequent instalments, as the case may be, became due,

pays

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pays all such subsequent instalments within 1 month of the date of assent to this Act, the person—

- (d) shall be entitled to make an election under section 160DA (1) of that Act in respect of rates levied in 1978 notwithstanding that the payment of any such subsequent instalment in accordance with this section may be made on or after the day on which those rates are levied; and
- (e) shall not be liable to any increase in respect of any such subsequent instalment pursuant to section 158 of that Act.

Sec. 3.

SCHEDULE 1.

**AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES.**

Sections 129, 130, 131, 131A, 131B—

After the short heading following section 128, insert :—

Interpre-
tation:
secs. 130-
131B.

129. (1) In sections 130, 131, 131A and 131B—

“base rate” means a base rate referred to in section 130;

“general purpose rate” means a general rate, special rate, local rate or loan rate, but does not include—

- (a) a rate levied in respect of water or sewerage works, or proposed water or sewerage works, or in respect of a trading undertaking;

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES—*continued.*

- (b) a rate levied under any special Act, as referred to in section 128; or
- (c) a rate of a class or description prescribed by ordinance for the purposes of this paragraph;

“minimum rate” means the minimum amount of a rate levied in respect of a separate parcel of land under section 126 as in force immediately before the date of assent to the Local Government (Rating) Amendment Act, 1977;

“standard rate” means a standard rate referred to in section 131;

“the 1976 Act” means the Local Government (Rating) Further Amendment Act, 1976.

(2) A reference in section 130, 131 or 131A to—

- (a) the unimproved capital value of land in a council’s area as at a particular date is a reference to the unimproved capital value of that land as shown in the council’s valuation book on that date; and
- (b) the expressing of an amount in dollars or cents includes a reference to the expressing of the amount in parts of dollars or of cents, respectively.

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES—*continued.*

Base
rates, for
determining
standard
rates under
sec. 131.

130. (1) For the purposes of section 131, a council in existence on 31st December, 1977, has a base rate for 1978.

(2) For the purposes of section 131, a council which comes into existence on or after 1st January, 1978, has a base rate for the year in which it comes into existence.

(3) For the purposes of subsection (1), a council's base rate for 1978 is—

- (a) where the council, with the consent of the Minister under section 4 (3) of the 1976 Act, made and levied any general purpose rate for 1977—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette;
- (b) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) but did make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as is determined in accordance with subsection (4); or
- (c) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) and did not make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES—*continued.*

(4) The amount referred to in subsection (3) (b) to be determined in accordance with this subsection is—

- (a) where one general purpose rate was made and levied by the council for 1976—the amount (expressed in cents) in the dollar;
or
- (b) where more than one general purpose rate was made and levied by the council for 1976—the aggregate of the amounts (expressed in cents) in the dollar,

calculated, in respect of the general purpose rate or each general purpose rate so made and levied, as the case may require, in accordance with the following formula :—

$$A = \frac{V1}{\sqrt{2}} \left(G + \frac{M - R}{V1} \right)$$

where, in respect of any one general purpose rate so made—

A represents—

- (i) the amount; or
- (ii) the amount to be aggregated with other such amounts,

as the case may require;

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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
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G represents the amount (expressed in cents) in the dollar of the general purpose rate, that amount being—

- (i) increased or decreased by the percentage, if any, by which the general purpose rate was increased or decreased pursuant to section 5 (1) of the 1976 Act; and
- (ii) reduced, where appropriate, in accordance with subsection (5);

M represents, where a minimum rate was levied in 1976 in respect of the general purpose rate, the total amount (expressed in cents) payable as minimum rates so levied in respect of all the land subject to the minimum rate, that total amount being increased or decreased by the percentage, if any, by which the general purpose rate in respect of which the minimum rate was payable was increased or decreased pursuant to section 5 (1) of the 1976 Act;

R represents, where a minimum rate was levied in 1976 in respect of the general purpose rate, the total amount (expressed in cents) payable as rates in respect of all the land subject to the minimum rate had the amount been determined solely by reference to the amount in the dollar of the general purpose rate, being the general purpose rate as increased or decreased by the percentage, if any, by which it was increased or decreased pursuant to section 5 (1) of the 1976 Act;

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Local Government (Rating) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES—*continued.*

V1 represents the unimproved capital value (expressed in dollars) as at 1st January, 1976, of all the ratable land in the council's area; and

V2 represents—

- (i) where a general valuation or general valuations in respect of the whole or part of the council's area has or have been furnished under section 48 of the Valuation of Land Act, 1916, or under Schedule 3 to the council after 1st January, 1976, and before 1st January, 1978, the unimproved capital value (expressed in dollars) as at 1st January, 1978, of all the ratable land in the council's area; or
- (ii) where no such general valuation has been furnished to the council after 1st January, 1976, the unimproved capital value (expressed in dollars) as at 1st January, 1976, of all the ratable land in the council's area.

(5) If a general purpose rate to which subsection (4) relates was made in respect of some but not all of the ratable land in the council's area, the amount (expressed in cents) in the dollar of the general purpose rate shall, for the purposes of subsection (4), be reduced to so much thereof as bears to the amount the same proportion as the unimproved capital value (as at 1st January, 1976) of the land in

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES—*continued.*

respect of which the rate was made bears to the unimproved capital value (as at that date) of all the ratable land in the area.

(6) For the purposes of subsection (2), a council's base rate for the year in which it comes into existence is such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

Standard rates.

131. (1) For the purposes of section 131A, a council that has a base rate for a year has a standard rate for that year and a standard rate for each succeeding year.

(2) A council's standard rate for—

- (a) the year for which it has a base rate—is the same as its base rate; and
- (b) any subsequent year—is the same as its standard rate for the immediately preceding year,

subject to any variation under subsection (3), (4) or (5).

(3) If a general valuation or general valuations in respect of the whole or a part of an area is or are furnished under section 48 of the Valuation of Land Act, 1916, or under Schedule 3 to the council of the area during, but after 1st January, in, a year, the standard rate for the following year shall, subject

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Local Government (Rating) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES—*continued.*

to any variation under subsection (4) or (5), be that determined in accordance with the following formula :—

$$R2 = R1 \times \frac{V1}{V2}$$

where—

R1 represents the rate that would, but for this subsection, be the standard rate for that following year;

R2 represents the standard rate to be determined for that following year;

V1 represents the unimproved capital value (as at 1st January in the firstmentioned year) of all the ratable land in the council's area; and

V2 represents the unimproved capital value (as at 1st January in that following year) of all the ratable land in that area.

(4) The Minister may, by order published in the Gazette, make a general variation of standard rates, by which councils' standard rates for a specified year are increased or decreased by a specified percentage.

(5) The Minister may, by order published in the Gazette, make a special variation of a specified council's standard rate, by which that council's standard rate for a specified year is increased or decreased by a specified percentage.

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Local Government (Rating) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES—*continued.*

(6) Subject to subsection (7), a general variation applies to all councils uniformly, but does not apply to a council specified (in the order by which the variation is made) as being a council to which the variation does not apply.

(7) A general variation for a year does not apply, and (where relevant) shall be deemed never to have applied, to a council to which a special variation for that year applies, whether the general variation was made before, on or after the day on which the special variation was made.

(8) An order published under subsection (4) or (5) on or after 1st January in the year in respect of which it is made has no effect, if it would operate to decrease any council's standard rate for that year.

(9) An order published under subsection (4) or (5) may not be rescinded, revoked, altered or varied on or after 1st January in the year in respect of which it is made, if to do so would result in a decrease in any council's standard rate for that year.

(10) Orders under subsections (4) and (5) may be contained in the same instrument or in different instruments.

General
purpose
rates not
to be made
so as to
yield in
excess of
standard
rate
amount.

131A. (1) A council shall not make general purpose rates for a year if the amount calculated as at 1st January in that year as the amount payable thereby as rates (based on the unimproved capital value, as at 1st January in that year, of all the ratable land in the

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Local Government (Rating) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES—*continued.*

council's area) exceeds the amount determined in accordance with the following formula :—

$$P = S \times U$$

where—

P represents the amount to be determined;

S represents the council's standard rate for that year; and

U represents the unimproved capital value (as at 1st January in that year) of all the ratable land in the council's area.

(2) Where a council contravenes subsection (1) in making general purpose rates for a year—

(a) subject to paragraph (b), the contravention does not affect the validity of the rates; and

(b) the general purpose rates made for the following year by the council shall be invalid for all purposes unless—

(i) before the rates were made the council submitted to the Minister such information respecting the general purpose rates proposed to be made for that following year as the Minister may require and the Minister, by order published in the Gazette, approved of their being made;

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO STANDARD RATES—*continued.*

(ii) the rates are of kinds and amounts in the dollar specified in the approval; and

(iii) the council did not contravene subsection (1) in making the rates.

(3) The Minister may, by order published in the Gazette, exempt a specified council from the operation of subsection (2) (b) for a specified year.

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

**Applica-
tion
of secs.
129-131A
to county
councils.**

131B. Sections 129, 130, 131 and 131A apply to and in respect of rates made by a county council that, if made by a council, would be general purpose rates, and so apply as if references in those sections to—

(a) a council were references to a county council; and

(b) a council's area were references to a county district.

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SCHEDULE 2.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO DIFFERENTIAL GENERAL RATES.

- (1) (a) Section 118 (1), definitions of "home occupation",
"non-residential land"—

After the definition of "defined", insert :—

"home occupation" means an occupation carried on in a dwelling-house, or a dwelling in a residential flat building, by the permanent residents of the dwelling-house or the dwelling which does not involve any of the following :—

- (a) the registration of the dwelling-house or dwelling under the Factories, Shops and Industries Act, 1962;
- (b) the employment of persons other than the permanent residents; or
- (c) the display of goods, whether in a window or otherwise;

"non-residential land" means—

- (a) in relation to land, other than vacant land—
 - (i) a parcel of ratable land, any part of which, or any part of the improvements

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Local Government (Rating) Amendment.

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

on which, is used for the time being by the occupier, or is designed or adapted for use, for professional, business, commercial or industrial purposes, not being a home occupation; and

- (ii) a parcel of ratable land occupied or used as the site of a guest-house, or a boarding-house, containing more than 10 bedrooms; and

- (b) in relation to vacant land, a parcel of ratable land which, under a prescribed scheme within the meaning of Part XIII A or an interim development order within the meaning of section 342T (1)—

- (i) is within a business or commercial, or an industrial, zone; or
- (ii) where a use of the land is or uses of the land are specified otherwise than by means of zoning, may be used for a business or commercial, or an industrial, purpose,

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

but does not include a parcel of ratable land which is wholly or mainly used for the time being by the occupier for carrying on one or more of the businesses or industries referred to in paragraph (a) of the definition of "rural land" in this subsection or an oyster farm referred to in paragraph (b) of that definition;

(b) Section 118 (4) (a)—

Omit the paragraph, insert instead :—

- (a) in respect of ratable land (not being rural land in respect of which a general rate is determined under paragraph (b) or non-residential land in respect of which a general rate is determined under paragraph (c)) in any town, village, centre of population or urban area within the council's area and which is specified in that resolution or any towns, villages, centres of population or urban areas within the council's area and which are so specified, that the general rate shall be such amount in the dollar (being greater or less than the amount referred to in subsection (3)) as may be specified in the resolution in relation to any such town, village, centre of population or urban area so specified;

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(c) Section 118 (4) (b)—

Omit “resolution,” insert instead “resolution in relation to any such rural land; or”.

(d) Section 118 (4) (c)—

After section 118 (4) (b), insert :—

(c) in respect of ratable land, being—

- (i) all non-residential land in the area;
- (ii) non-residential land within a specified town, village, centre of population or urban area within the area or specified towns, villages, centres of population or urban areas within the area; or
- (iii) all non-residential land in the area except that within a specified town, village, centre of population or urban area within the area or specified towns, villages, centres of population or urban areas within the area,

that the general rate shall be such amount in the dollar (being greater than the amount referred to in subsection (3) and, where an amount is determined pursuant to paragraph (a) in respect of the towns, villages, centres of population or urban areas within which the whole of the non-residential land is situated, greater than that amount) as may be specified in the resolution in relation to that non-residential land,

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(e) Section 118 (5)—

Omit the subsection, insert instead :—

(5) The council may determine a general rate under subsection (4) (c) in respect of non-residential land within any town, village, centre of population or urban area notwithstanding that it has not, in the resolution making the general rate, determined a general rate under subsection (4) (a) in respect of the town, village, centre of population or urban area.

(f) Section 118 (6)—

Omit “(paragraph (b) (i) excepted)”, insert instead “(paragraphs (b) (i) and (c) (i) excepted)”.

(g) Section 118 (7)—

Omit “The onus of proof that land is rural land shall be upon the ratepayer and the council’s decision with regard thereto may”, insert instead :—

The onus of proof that land—

(a) is rural land; or

(b) is not non-residential land,

shall lie upon the ratepayer and the council’s decision with regard thereto may, at any time

SCHEDULE

Local Government (Rating) Amendment.

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

within 30 days after the prescribed notice to
pay the rate in respect of the land has been
served in accordance with this Act,

(2) (a) Section 118AA (1)—

Omit “(paragraph (b) (i) excepted)” wherever
occurring, insert instead “(paragraphs (b) (i)
and (c) (i) excepted)”.

(b) Section 118AA (3)—

Omit “(paragraph (b) (i) excepted)”, insert
instead “(paragraphs (b) (i) and (c) (i)
excepted)”.

(c) Section 118AA (4)—

Omit “(paragraph (b) (i) excepted)”, insert
instead “(paragraphs (b) (i) and (c) (i)
excepted)”.

(3) Section 118AB—

After section 118AA, insert :—

118AB. (1) Where the Minister is of the opinion
that a council has, in a year, misused its powers under
section 118 (4), he may, by order published in the
Gazette, declare that the general rate to be made by
the council for the following year is a rate to which
subsection (2) applies.

Invalidity
of certain
differen-
tial general
rates.

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Local Government (Rating) Amendment.

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(2) A rate declared under subsection (1) to be a rate to which this subsection applies shall be invalid for all purposes unless—

- (a) before the rate is made, the council submits to the Minister such information respecting the rate proposed to be made for the year to which the Minister's order relates as the Minister may require and the Minister, by order published in the Gazette, approves of the making of the rate; and
- (b) the rate is made in accordance with the approval.

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

SCHEDULE 3.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO MINIMUM AMOUNTS OF RATES.

(1) Sections 126, 126A—

Omit section 126, insert instead :—

126. (1) In this section, "vacant land" means land (other than land of such class or description as may be prescribed) which does not have a building (other

Minimum
amounts.

SCHEDULE

Local Government (Rating) Amendment.

SCHEDULE 3—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

than a building of such class or description as may be prescribed) erected thereon.

(2) A council, in a resolution making a rate—

(a) may specify a minimum amount of the rate which shall be levied in respect of each separate parcel; or

(b) may specify—

(i) a minimum amount of the rate which shall be levied in respect of each separate parcel, other than a separate parcel consisting of vacant land; and

(ii) a minimum amount of the rate, being less than the minimum amount of the rate specified under subparagraph (i), which shall be levied in respect of each separate parcel consisting of vacant land.

(3) Where a council makes a general rate under section 118 (3) and one or more differential general rates under section 118 (4), it may specify a different minimum amount pursuant to subsection (2) (a), or different minimum amounts pursuant to subsection (2) (b), of each rate so made.

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(4) The minimum amount of a rate shall be—

(a) in respect of a general rate—

(i) such amount as is determined by the council, not exceeding \$100 or such greater amount as may be prescribed; or

(ii) such greater amount as the Minister may, by notice published in the Gazette, approve in respect of a council specified in the notice for a year so specified; and

(b) in respect of any other rate (not being a rate made under Part XIV), such amount as is determined by the council, not exceeding \$2.

(5) A minimum amount of a rate is not invalid by reason—

(a) that the minimum amount is levied on the whole or any part of the land subject to the rate; or

(b) of the size of the minimum amount.

126A. (1) In this section, a reference to a class of general rate is a reference to a general rate made under section 118 (3) or any differential general rate made under section 118 (4).

Aggregation of values of certain parcels subject to minimum amounts.

SCHEDULE

Local Government (Rating) Amendment.

SCHEDULE 3—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(2) Notwithstanding any other provision of this Part, where a council—

(a) makes a class of general rate; and

(b) specifies a minimum amount of the class under section 126 (2) (a) or minimum amounts of the class under section 126 (2) (b),

it may, in the resolution making the class of general rate, resolve that subsection (3) shall apply to the levying of that class of general rate.

(3) Except as provided by subsection (4), where, pursuant to subsection (2), a council resolves that this subsection shall apply to the levying of a class of general rate, it shall, in respect of a person who, as at 1st January in the year for which the class is made, was the owner, in the same ownership, of one or more separate parcels subject to the class and in respect of which the minimum amount of the class specified under section 126 (2) (a), or either of the minimum amounts of the class specified under section 126 (2) (b), as the case may be, applied—

(a) aggregate—

(i) the unimproved capital value of each such separate parcel; and

(ii) where, on that date, the person was the owner of one or more separate parcels subject to the class but in respect of which neither the minimum amount of the class specified under section 126 (2) (a) nor

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Local Government (Rating) Amendment.

SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

either of the minimum amounts of the class specified under section 126 (2) (b), as the case may be, applied—the unimproved capital value of any one such separate parcel, being a separate parcel nominated solely by the council; and

- (b) levy, as the amount of the rate in respect of the land the value of which is aggregated in accordance with paragraph (a), the amount determined in accordance with subsection (4).

(4) The amount referred to in subsection (3) (b) to be determined in accordance with this subsection is—

- (a) the amount of the rate in the dollar on the aggregate determined in accordance with subsection (3) (a); or

- (b) the minimum amount of the class, being—

- (i) except as provided by subparagraph (ii), the minimum amount of the class specified under section 126 (2) (a) or section 126 (2) (b) (i), as the case may be; or

- (ii) where the separate parcels, the unimproved capital values of which are aggregated in accordance with subsection (3) (a), all consist of vacant land and a minimum amount of the class is specified under section

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

126 (2) (b) (ii), the minimum
amount of the class so specified,

whichever is the higher.

(5) Nothing in subsection (3) requires a council to aggregate the unimproved capital value of a separate parcel referred to in that subsection in respect of which it has, before a rate is levied in accordance with that subsection, received notice in the form of the prescribed notice of transfer referred to in section 148 that the separate parcel has ceased to be in the same ownership of the person by whom it was owned as at the preceding 1st January.

(6) A person to whom subsection (3) applies may, on the ground that a council has failed to levy a rate in respect of his land in accordance with that subsection, appeal to a court of petty sessions or the Land and Valuation Court in the manner provided by section 133, if the Valuation of Land Act, 1916, applies to the area, or by section 18 of Schedule 3, if the Valuation of Land Act, 1916, does not apply, and the provisions of section 133, or of sections 18 to 22 of Schedule 3, as the case may require, shall, *mutatis mutandis*, apply with respect to the appeal.

(2) (a) Section 378 (6)—

Omit “land not built upon”, insert instead
“vacant land (as defined in section 126 (1))”.

SCHEDULE

Local Government (Rating) Amendment.

SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(b) Section 378 (6)—

Omit “not built upon” where secondly occurring,
insert instead “vacant land (as so defined)”.

(c) Section 378 (7)–(9)—

After section 378 (6), insert :—

(7) A minimum amount of a rate is not
invalid by reason—

- (a) that the minimum amount is levied
on the whole or any part of the land
subject to the rate; or
- (b) of the size of the minimum amount.

(8) Where the Minister is of the opinion that
a council has, in a year, misused its powers under
subsection (6), he may, by order published in
the Gazette, declare that a rate, being a rate of
the kind in respect of which the council’s powers
under subsection (6) were misused, to be made
by the council for the following year or such other
year as may be specified in his order is a rate
to which subsection (9) applies.

(9) A rate declared under subsection (8) to
be a rate to which this subsection applies shall be
invalid for all purposes unless—

- (a) before the rate is made, the council
submits to the Minister such informa-
tion respecting the rate proposed to be
made for the year to which the

SCHEDULE

Local Government (Rating) Amendment.

SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

Minister's order relates and any minimum amount proposed to be prescribed in relation to the rate as the Minister may require and the Minister, by order published in the Gazette, approves of the making of the rate and the prescription of the minimum amount; and

- (b) the rate is made and the minimum amount is prescribed in accordance with the approval.

(10) Section 601 does not apply to or in respect of a rate that is invalid by reason of subsection (9), and section 599 does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

Sec. 3.

SCHEDULE 4.

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT
ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE
RATES.

- (1) Section 379 (4A)—

After "Water", insert "supply local rates".

SCHEDULE

Local Government (Rating) Amendment.

SCHEDULE 4—*continued.*

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT
ACT, 1919, RELATING TO CERTAIN WATER AND
SEWERAGE RATES—*continued.*

(2) Section 379 (4B)—

After “Water”, insert “supply local rates”.

(3) Section 379 (4c)—

After “Water”, insert “supply local rates”.

(4) Section 379 (5), short heading—

Omit “*Water and sewerage rates.*”, insert instead
“*Water supply local rates and sewerage local rates.*”.

(5) Section 379 (5)—

Omit “rate”, insert instead “rates”.

(6) Section 379 (5B)—

After “water” where firstly occurring, insert “supply”.

(7) Section 379 (5E)—

After section 379 (5D), insert :—

(5E) The council may exempt from water supply local rates and sewerage local rates any land which, in the opinion of the council, it is impracticable, having regard to the physical features of the land or

SCHEDULE

Local Government (Rating) Amendment.

SCHEDULE 4—*continued.*AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT
ACT, 1919, RELATING TO CERTAIN WATER AND
SEWERAGE RATES—*continued.*

any unusual cost which may be incurred, to supply
with water or connect to the sewer, as the case may be.

(8) Section 379 (7)—

After “water”, insert “supply local rates”.
