

**LOCAL GOVERNMENT (RATING AND
VALUATION) AMENDMENT ACT, 1978, No. 127**

New South Wales



ANNO VICESIMO SEPTIMO

ELIZABETHÆ II REGINÆ

Act No. 127, 1978.

An Act to amend the Local Government Act, 1919, with respect to the making and levying of rates. [Assented to, 21st December, 1978.]

Local Government (Rating and Valuation) 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 :—

1. This Act may be cited as the "Local Government (Rating Short title. and Valuation) Amendment Act, 1978".

2. (1) Except as provided by subsections (2), (3), (4), (5) Commence- and (6), this Act shall commence on the date of assent to this ment. Act.

(2) Section 5 shall, in its application to a provision of Schedules 1-7, commence or be deemed to have commenced on the day on which the provision commences or is deemed to have commenced, as the case may require.

(3) Schedule 3 shall be deemed to have commenced on 1st July, 1977.

(4) Schedule 4 shall commence, or be deemed to have commenced, as the case may require, on the date of assent to the Valuation of Land (Rating and Valuation) Amendment Act, 1978.

(5) Schedule 6 shall be deemed to have commenced on 1st July, 1978.

(6) Section 6 and Schedules 7 and 8 shall be deemed to have commenced on 14th December, 1977.

3. The Local Government Act, 1919, is referred to in this Principal Act as the Principal Act.

Local Government (Rating and Valuation) Amendment.

Schedules.

4. This Act contains the following Schedules :—

SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE INTRODUCTION OF LAND VALUES.

SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE INTRODUCTION OF RATING BASE FACTORS.

SCHEDULE 3.—AMENDMENTS TO THE PRINCIPAL ACT ARISING OUT OF THE VALUATION OF LAND (RATING AND VALUATION) AMENDMENT ACT, 1978, AND RELATING TO THE VALUATION OF LAND IN THE WESTERN DIVISION.

SCHEDULE 4.—AMENDMENTS TO THE PRINCIPAL ACT ARISING OUT OF THE VALUATION OF LAND (RATING AND VALUATION) AMENDMENT ACT, 1978, AND RELATING TO THE MAKING OF GENERAL VALUATIONS.

SCHEDULE 5.—SUBSTITUTION OF SECTION 160C OF THE PRINCIPAL ACT RELATING TO THE POWER TO REDUCE RATES.

SCHEDULE 6.—AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE RATING OF MINES.

SCHEDULE 7.—AMENDMENTS TO THE PRINCIPAL ACT ARISING OUT OF THE LOCAL GOVERNMENT (RATING) AMENDMENT ACT, 1977.

SCHEDULE 8.—AMENDMENTS TO THE LOCAL GOVERNMENT (RATING) AMENDMENT ACT, 1977, BY WAY OF STATUTE LAW REVISION.

SCHEDULE 9.—SAVINGS AND TRANSITIONAL PROVISIONS.

Amendment
of Act No.
41, 1919.

5. The Principal Act is amended in the manner set forth in Schedules 1–7.

Local Government (Rating and Valuation) Amendment.

6. The Local Government (Rating) Amendment Act, 1977, is amended in the manner set forth in Schedule 8. Amendment of Act No 132, 1977.

7. Schedule 9 has effect.

Savings and transitional provisions.

SCHEDULE 1.

Sec. 5.

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE INTRODUCTION OF LAND VALUES.

(1) Section 131B—

Omit “and 131A”, insert instead “, 131A and 131C”.

(2) Section 131C and short heading—

After section 131B, insert :—

Use of land values.

131C. (1) A council may resolve to use the land value of ratable land for the purpose of making and levying rates. Use of land values.

(2) A council shall not use the land value of ratable land for the purpose of making and levying rates until it has made a resolution under subsection (1).

(3) Except as provided by subsection (4), where a council has made a resolution under subsection (1), it shall not, at any time thereafter, make and levy a rate on or in relation to the unimproved capital value of ratable land in the whole or any part of its area.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO
THE INTRODUCTION OF LAND VALUES—*continued.*

(4) Where, in the year in which a council makes a resolution under subsection (1), it has, prior to the making of the resolution, made a rate, any other rate made in that year shall be made on or in relation to the unimproved capital value of ratable land in the whole or any part of its area.

(5) A resolution made under subsection (1) may not be revoked.

(3) Section 134 (1A), (1B)—

After section 134 (1), insert :—

(1A) For the purposes of this Act, the land value of ratable land shall be deemed to be—

- (a) except as provided in paragraphs (b) and (c)—the land value of the land as determined in accordance with the Valuation of Land Act, 1916;
- (b) in the case of a stratum—the same as the unimproved capital value of the stratum; and
- (c) in the case of a mine—the land value of the mine ascertained pursuant to section 153 (1A).

(1B) In this Act (except this section, sections 118A (2), 119 and 130, paragraph (a) of the definition of V1 in section 131 (3), paragraph (a) of the definition of V2 in section 131 (3A), sections 131C and 153, sections 160C and 160E in so far as those sections apply to land to which Schedule 3 applies, sections 571 and 572B and Schedule 3), a reference to the unimproved capital value of land includes a reference to the land value of that land.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO
THE INTRODUCTION OF LAND VALUES—*continued.*

(4) (a) Section 153 (1A)—

After section 153 (1), insert :—

(1A) In the case of every mine the land value thereof for the purposes of this Act shall be ascertained by one or other of the following methods of valuation as the council, either generally or for some period or mine only, may direct, or, in default of direction from the council, as the Valuer-General may decide, that is to say—

- (a) by valuation of the land value in accordance with the Valuation of Land Act, 1916;
- (b) by valuation based on output in accordance with this section; or
- (c) in the case of an undeveloped mine, or of a mine which is idle or partially idle, by multiplying the annual rent (if any) of the mine by twenty.

(b) Section 153 (2), (2A), (3)—

After “unimproved capital value” wherever occurring, insert “or land value”.

(c) Section 153 (4)—

Omit “paragraph (a) of subsection (1)”, insert instead “subsection (1) (a) or (1A) (a)”.

Local Government (Rating and Valuation) Amendment.

Sec. 5.

SCHEDULE 2.

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE
INTRODUCTION OF RATING BASE FACTORS.

(1) (a) Section 131 (3)—

Omit :—

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.

insert instead :—

V1 represents (as at 1st January in the first-mentioned year)—

(a) except as provided by paragraph (b)
—the unimproved capital value; or

(b) where, in the firstmentioned year, the council is required to use the land value of ratable land for the purpose of making and levying rates—the land value,

of all the ratable land in the council's area;
and

V2 represents the sum of the rating base factors (as at 1st January in that following year) of all the ratable land in that area, being the rating base factors required to be used by the council for the purpose of making and levying rates in that following year.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE
INTRODUCTION OF RATING BASE FACTORS—*continued.*

(b) Section 131 (3A)—

After section 131 (3), insert :—

(3A) The standard rate for a year following a year in which rates are made and levied on the rating base factors of ratable land in the area of the council shall, subject to any variation under subsection (4) or (5), be that determined in accordance with the formula set out in subsection (3) but where—

V1 represents the sum of those rating base factors; and

V2 represents (as at 1st January in that following year)—

(a) except as provided by paragraph (b)—the unimproved capital value; or

(b) where, in that following year, the council is required to use the land value of ratable land for the purpose of making and levying rates—the land value,

of all the ratable land in that area.

(2) (a) Section 131A (1)—

Omit “based on the unimproved capital value,”
insert instead :—

based on—

(a) where the council is, under section 134A, required to use the rating base factor of ratable land as the basis of a rate levied or

Local Government (Rating and Valuation) Amendment.

SCHEDULE 2—*continued.*

**AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE
INTRODUCTION OF RATING BASE FACTORS—*continued.***

leviable in that year—the sum of the rating
base factors; or

(b) where the council is not so required—the
unimproved capital value,

(b) Section 131A (1)—

Omit “unimproved capital value” where secondly
occurring, insert instead “sum of the rating base
factors or the unimproved capital value, as the case
may require”.

(3) Section 134 (1c)—

Before section 134 (2), insert :—

(1c) For the purposes of this Act, the rating base
factor of ratable land shall be the rating base factor of the
land determined in accordance with section 58D (4), (5)
or (6) or section 58E, as the case may require, of the
Valuation of Land Act, 1916.

(4) Section 134A—

After section 134, insert :—

134A. Notwithstanding any other provision of this Act,
where a general valuation in respect of an area is furnished
under section 48 of the Valuation of Land Act, 1916,
to the council of the area during, but after 1st January
in, a year, the council shall, in the following year, in
respect of land for which a rating base factor is included

Use of
rating
base
factors.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE
INTRODUCTION OF RATING BASE FACTORS—*continued.*

in the general valuation or furnished under section 58D (3) of the Valuation of Land Act, 1916, use the rating base factor of the land to the exclusion of any other valuation as the basis of any rate levied or leviable upon the unimproved capital value of the land.

(5) Section 160E (5)—

After "Act" where firstly occurring, insert "(section 134A excepted)".

SCHEDULE 3.

Sec. 5.

AMENDMENTS TO THE PRINCIPAL ACT ARISING OUT OF THE
VALUATION OF LAND (RATING AND VALUATION) AMEND-
MENT ACT, 1978, AND RELATING TO THE VALUATION OF
LAND IN THE WESTERN DIVISION.

(1) Section 153 (1) (a)—

Omit "section 6 of".

(2) (a) Section 160E (2)—

After "land", insert "(not being land in the Western Division)".

(b) Section 160E (2) (c)—

Omit the paragraph.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 3—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT ARISING OUT OF THE
VALUATION OF LAND (RATING AND VALUATION) AMEND-
MENT ACT, 1978, AND RELATING TO THE VALUATION OF
LAND IN THE WESTERN DIVISION—*continued.*

(3) Schedule 3, section 2C—

After section 2B, insert :—

Valuation
of land
in the
Western
Division.

2c. (1) In this section, "land" includes stratum.

(2) Notwithstanding any other provision of this
Schedule, the valuer, in making a valuation of land in
the Western Division, shall—

(a) where the land is freehold land—assume that the
land is, as freehold land, subject to such restric-
tions on the use and disposition of the land as
would be applicable if the land were held under
and in accordance with a lease under the Western
Lands Act, 1901, which authorised the use to
which the land was put as at the date to which
the valuation of land relates; and

(b) where the land is not freehold land and is held
under a lease or other tenure under the Western
Lands Act, 1901, or any other Act—assume
that the land is freehold land and that it is, as
freehold land, subject to such restrictions on the
use and disposition of the land as are applicable
to the land by reason of its being the subject of
the lease or other tenure.

(3) The restrictions referred to in subsection (2)
shall be assumed to apply to land at the date to which the
valuation of the land relates.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 4.

Sec. 5.

AMENDMENTS TO THE PRINCIPAL ACT ARISING OUT OF THE
VALUATION OF LAND (RATING AND VALUATION) AMEND-
MENT ACT, 1978, AND RELATING TO THE MAKING OF
GENERAL VALUATIONS.

(1) Section 130 (4)—

Omit “a general valuation or general valuations in respect of the whole or part of the council’s area has or have been furnished”, insert instead “a general valuation in respect of the council’s area has been furnished”.

(2) Section 131 (3)—

Omit “a general valuation or general valuations in respect of the whole or a part of an area is or are furnished”, insert instead “a general valuation in respect of an area is furnished”.

Local Government (Rating and Valuation) Amendment.

Sec. 5.

SCHEDULE 5.

SUBSTITUTION OF SECTION 160C OF THE PRINCIPAL ACT
RELATING TO THE POWER TO REDUCE RATES.

Section 160C—

Omit the section, insert instead :—

Power to
reduce
rates.

160c. (1) In this section—

“planning instrument” means—

- (a) a proclamation made under section 309 (1);
- (b) Ordinance No. 105 made under this Act or any ordinance made in substitution for that Ordinance;
- (c) a prescribed scheme within the meaning of Part XIIA; and
- (d) an interim development order within the meaning of section 342T (1);

“rural land” has the meaning ascribed thereto in section 118 (1);

“single dwelling-house” means a dwelling used or adapted for use solely for habitation by not more than one family and includes a dwelling in a row of 2 or more dwellings attached to each other such as are commonly known as semi-detached or terrace buildings, but does not include a flat;

“unimproved capital value”, in relation to land, means—

- (a) except as provided by paragraph (c), where the land is land to which the Valuation of Land Act, 1916, applies, the unimproved capital value of the land

Local Government (Rating and Valuation) Amendment.

SCHEDULE 5—*continued.*

SUBSTITUTION OF SECTION 160C OF THE PRINCIPAL ACT
RELATING TO THE POWER TO REDUCE RATES—*continued.*

after deducting therefrom the amount of any allowance made in respect of the land under section 58 (2) of that Act;

- (b) except as provided by paragraph (c), where the land is land to which Schedule 3 applies, the unimproved capital value, within the meaning of that Schedule, of the land; or
- (c) where the land is land to which section 160E applies, the unimproved rating factor of the land determined in accordance with that section after deducting therefrom the amount of any allowance made in respect of the land under section 58 (2) of the Valuation of Land Act, 1916;

“valuer” means—

- (a) where the land is land to which the Valuation of Land Act, 1916, applies, the Valuer-General; and
- (b) where the land is land to which Schedule 3 applies, the valuer appointed by the council under that Schedule.

(2) Where—

- (a) a single dwelling-house is erected on a parcel of land (not being land to which paragraph (b) or (c) applies) which is, under a planning instrument, zoned or otherwise designated for use for the purposes of industry, commerce or the erection of residential flat buildings as defined in section 304;

Local Government (Rating and Valuation) Amendment.

SCHEDULE 5—*continued.*

SUBSTITUTION OF SECTION 160C OF THE PRINCIPAL ACT
RELATING TO THE POWER TO REDUCE RATES—*continued.*

- (b) a single dwelling-house is erected on a parcel of land (not being land to which paragraph (c) applies) which is, under a planning instrument, zoned or otherwise designated so as to permit its subdivision for residential purposes (whether or not the parcel of land comprises one or more lots or portions in a current plan as defined in section 327AA); or
- (c) a parcel of rural land is, under a planning instrument, zoned or otherwise designated so as to permit—
 - (i) its use otherwise than as rural land; or
 - (ii) its subdivision into 2 or more lots or portions, one or more of which has an area of less than 40 hectares (whether or not the parcel of land comprises one or more lots or portions in a current plan as defined in section 327AA),

the ratable person in respect of the land may apply to the council for relief from payment of part of the rates levied on the land in the current rating year.

(3) If, on receipt of an application pursuant to subsection (2), the council is satisfied that—

- (a) in relation to land referred to in subsection (2) (a) or (b)—the requirements of subsection (2) (a) or (b), as the case may be, have been met and the land is used or occupied solely as the site of a single dwelling-house; and
- (b) in relation to land referred to in subsection (2) (c)—the requirements of subsection (2) (c) (i) or (ii), as the case may be, have been met,

Local Government (Rating and Valuation) Amendment.

SCHEDULE 5—*continued.*

SUBSTITUTION OF SECTION 160C OF THE PRINCIPAL ACT
RELATING TO THE POWER TO REDUCE RATES—*continued.*

it shall require the valuer to determine the attributable part of the unimproved capital value of the land and the valuer shall furnish his determination to the council.

(4) For the purposes of this section, the attributable part is—

- (a) in relation to the unimproved capital value of land referred to in subsection (2) (a) or (b)—that part, if any, by which that value exceeds what it would have been if it were determined on the assumption that the land may be used only as the site of a single dwelling-house;
- (b) in relation to the unimproved capital value of land referred to in subsection (2) (c) (i)—that part, if any, by which that value exceeds what it would have been if it were determined on the assumption that the land may be used only for the purposes of carrying on one or more of the businesses or industries specified in paragraph (a) of the definition of “rural land” in section 118 (1); and
- (c) in relation to the unimproved capital value of land referred to in subsection (2) (c) (ii)—that part, if any, by which that value exceeds what it would have been if it were determined on the assumption that none of the lots or portions into which the land may be subdivided would have an area of less than 40 hectares.

(5) In determining the amount of the attributable part in relation to land referred to in subsection (2) (a) or (b), the valuer shall not take into consideration

Local Government (Rating and Valuation) Amendment.

SCHEDULE 5—*continued.*SUBSTITUTION OF SECTION 160C OF THE PRINCIPAL ACT
RELATING TO THE POWER TO REDUCE RATES—*continued.*

any portion of the parcel which he considers is in excess of that which is reasonably necessary to be occupied or used in conjunction with the single dwelling-house.

(6) Where a determination of the attributable part of the rating value of a parcel of land has been made by the valuer, he shall not be required to make a further determination of that attributable part while the valuation in respect of which the determination was made remains in use for rating purposes or unless the valuation is altered on objection or for the correction of a clerical error or misdescription.

(7) Where a valuation of land is altered as referred to in subsection (6), the council shall require the valuer to redetermine the amount of the attributable part in relation to the land and the valuer shall furnish his redetermination to the council and a due adjustment shall be made and amounts paid in excess shall be refunded and amounts short-paid shall be recoverable as arrears.

(8) The amount determined under subsection (3) or redetermined under subsection (7) as the attributable part of the unimproved capital value of land shall be the attributable part while the circumstances that existed in relation to the land as at the date of the application pursuant to subsection (2) and that caused the council to be satisfied under subsection (3) continue to exist in relation to the land and the valuation in respect of which the determination or redetermination is made remains in use for rating purposes.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 5—*continued.*

SUBSTITUTION OF SECTION 160C OF THE PRINCIPAL ACT
RELATING TO THE POWER TO REDUCE RATES—*continued.*

(9) The council shall postpone the payment
of—

- (a) where, in any rating year to which a determination under subsection (3) or a redetermination under subsection (7) applies in relation to land, no minimum amount of the rates levied on the land is specified under section 126—such part of the rates so levied on the land in that year as bears to the whole amount of the rates so levied in that year the same proportion as the attributable part bears to the whole of the unimproved capital value; or
- (b) where, in any rating year to which a determination under subsection (3) or a redetermination under subsection (7) applies in relation to land, a minimum amount of the rates levied on the land is specified under section 126—such part, if any, calculated in accordance with paragraph (a), of the rates so levied on the land in that rating year as exceeds the minimum amount.

(10) Where, under subsection (9), the council postpones the payment of part of the rates levied in any rating year, section 158 applies to and in respect of the part postponed in the same way as it applies to and in respect of overdue rates and, in so applying that section, the due dates for the purpose of calculating the extra charges shall be the respective dates on which the parts of the rates which were payable became due.

(11) Should the ratable person pay the whole or part of the rates levied before the council postpones the payment of part of the rates, any amounts paid in excess shall be refunded.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 5—*continued.*SUBSTITUTION OF SECTION 160C OF THE PRINCIPAL ACT
RELATING TO THE POWER TO REDUCE RATES—*continued.*

(12) Where 5 years have elapsed since the commencement of a rating year in respect of which part of rates levied on land have been postponed under subsection (9), the part so postponed, together with extra charges on that part, shall be written off.

(13) Nothing in subsection (12) affects the right of the council to recover rates and extra charges, notwithstanding that they have been written off under that subsection, where it subsequently appears to the council that they should not have been so written off.

(14) Where—

- (a) in relation to land referred to in subsection (2) (a) or (b)—the whole or any part of the land ceases to be used or occupied solely as the site of a single dwelling-house; or
- (b) in relation to land referred to in subsection (2) (c)—the whole or any part of the land ceases to be rural land,

the ratable person shall, within 1 month, inform the council of the date upon which the land ceased to be so used or occupied or the land ceased to be rural land, as the case may be.

(15) Where the circumstances referred to in subsection (14) (a) or (b) occur in relation to—

- (a) the whole of the land—
 - (i) the ratable person shall cease to be entitled to a postponement of rates under this section; and

Local Government (Rating and Valuation) Amendment.

SCHEDULE 5—*continued.*

SUBSTITUTION OF SECTION 160C OF THE PRINCIPAL ACT
RELATING TO THE POWER TO REDUCE RATES—*continued.*

- (ii) the amounts of rates postponed and not written off under this section, together with extra charges on those rates, shall become due and payable to the council and shall be recoverable by the council on the expiration of 1 month after the date on which those circumstances occurred; or

 - (b) any part of the land, the council shall require the valuer to redetermine the amount of the attributable part, if any, in relation to the part of the land in respect of which those circumstances occurred and each other part of the land and shall, in accordance with the redetermination furnished to it by the valuer, apply, in relation to each such part, either or both of the provisions as to the adjustment of rates set out in subsection (7) or the provisions as to payment of postponed rates and extra charges set out in paragraph (a) to such extent as it may consider equitable in the circumstances of the case.
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Local Government (Rating and Valuation) Amendment.

Sec. 5.

SCHEDULE 6.

AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE RATING
OF MINES.

(1) (a) Section 118A (1)—

Omit the subsection, insert instead :—

(1) Subject to section 126, the general rate levied upon a mine other than a coal or shale mine shall not exceed 2 cents in the dollar upon the unimproved capital value.

(b) Section 118A (2)—

Omit “Where”, insert instead “Subject to section 126, where”.

(2) (a) Section 153 (3)—

Omit “the area within which such mine is situate”, insert instead “the mine”.

(b) Section 153 (5)—

After section 153 (4), insert :—

(5) In this section, “year” means the period from 1st July to 30th June.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 7.

Sec. 5.

AMENDMENTS TO THE PRINCIPAL ACT ARISING OUT OF THE
LOCAL GOVERNMENT (RATING) AMENDMENT ACT, 1977.

(1) Section 118 (1), definition of "home occupation"—

Omit the definition, insert instead :—

"home occupation" means an occupation carried on in, or on premises on the site of, a dwelling-house, or in a dwelling in a residential flat building, by permanent residents of the dwelling-house or the dwelling and where—

- (a) the dwelling-house, premises or dwelling is or are not registered under the Factories, Shops and Industries Act, 1962;
- (b) no persons are employed in respect of the occupation other than permanent residents; and
- (c) no goods are displayed, whether in a window or otherwise;

(2) Section 126 (4)—

Omit the subsection, insert instead :—

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

- (a) in respect of a general rate, such amount as is determined by the council, not exceeding—
 - (i) \$100 or such greater amount as may be prescribed; or
 - (ii) such greater amount as the Minister, by notice published in the Gazette, may, in respect of a council specified in the notice for a year so specified, approve in relation

Local Government (Rating and Valuation) Amendment.

SCHEDULE 7—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT ARISING OUT OF THE
LOCAL GOVERNMENT (RATING) AMENDMENT ACT, 1977
—*continued.*

to a rate for which a council may, under
subsection (2) or (3), specify a
minimum amount; and

- (b) in respect of any other rate (not being a rate levied in respect of water, sewerage or drainage works, or proposed water, sewerage or drainage works, or in respect of a trading undertaking), such amount as is determined by the council, not exceeding \$2.

(3) (a) Section 126A (1)—

Omit the subsection, insert instead :—

(1) A reference—

- (a) in this section 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);
- (b) in subsection (3) to the ratable person includes a reference to 2 or more ratable persons who are ratable persons in the same relationship to each other in respect of more than one separate parcel referred to in that subsection.

(b) Section 126A (3)—

Omit “the owner, in the same ownership, of one or more separate parcels”, insert instead “the ratable person in respect of more than one separate parcel”.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 7—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT ARISING OUT OF THE
LOCAL GOVERNMENT (RATING) AMENDMENT ACT, 1977
—*continued.*

(c) Section 126A (3) (a) (ii)—

Omit “the person was the owner of”, insert instead
“the ratable person was ratable in respect of”.

(d) Section 126A (5)—

Omit “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.”, insert instead :—

or otherwise that the separate parcel—

- (a) has ceased to be held by the ratable person
by whom it was held as at the preceding
1st January; or
- (b) has ceased to be held by the ratable persons
by whom it was held as at the preceding 1st
January in the same relationship to each
other as that in which they held it at that
date.

(e) Section 126A (6)—

Omit “A person”, insert instead “A ratable person”.

Local Government (Rating and Valuation) Amendment.

Sec. 6.

SCHEDULE 8.

AMENDMENTS TO THE LOCAL GOVERNMENT (RATING)
AMENDMENT ACT, 1977, BY WAY OF STATUTE LAW
REVISION.

(1) Schedule 2 (1) (g)—

Omit “be”, insert instead “lie”.

(2) Schedule 3 (2) (c)—

Omit “Section 378 (7)–(9)—”, insert instead “Section
378 (7)–(10)—”.

Local Government (Rating and Valuation) Amendment.

SCHEDULE 9.

Sec. 7.

SAVINGS AND TRANSITIONAL PROVISIONS.

1. (1) A person who would, under section 18 of Schedule 3 to the Principal Act, be entitled to object to a valuation of land within the Western Division, may, within 12 months after the date of assent to this Act, object to an unimproved capital value of land in the Western Division made on or after 1st July, 1977, and before the date of assent to this Act.

(2) Except as provided by subclause (1) of this clause, Schedule 3 to the Principal Act applies to and in respect of an objection under that subclause in the same way as it applies to and in respect of an objection under section 18 of that Schedule.

(3) Nothing in this Act affects the validity of a rate made and levied under the Principal Act before the date of assent to this Act in respect of land in the Western Division.

2. (1) Rates postponed and not written off under section 160c of the Principal Act as in force immediately before the date of assent to this Act shall be deemed to have been postponed under section 160c (9) of the Principal Act, as amended by this Act.

(2) Information given to a council under section 160c (7) (a) of the Principal Act as in force immediately before the date of assent to this Act shall be deemed to have been given to the council under section 160c (14) of the Principal Act, as amended by this Act.
