

Local Government (General) Amendment (Rates for Irrigable Land) Regulation 2007

under the

Local Government Act 1993

Her Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Local Government Act 1993*.

PAUL LYNCH, M.P., Minister for Local Government

Explanatory note

The object of this Regulation is to maintain equity in relation to the rating of irrigated land in respect of land that, since 1 July 2005, has been the subject of a supplementary land valuation under the *Valuation of Land Act 1916* but not a general land valuation. Equity in the rating of such land has been affected by the commencement of section 6A (4) of that Act pursuant to which valuations made after that date no longer take into account the value that was formerly added to land by the existence of a water right in relation to the land.

The Regulation also makes it clear that, when determining sub-categories of farmland, as referred to in section 529 of the *Local Government Act 1993*, councils may have regard to any differences in the reduction of land values of irrigable land that have arisen as a consequence of the commencement of section 6A (4) of the *Valuation of Land Act 1916*.

This Regulation is made under the *Local Government Act 1993*, including section 748 (the general power to make regulations) and clause 1 of Schedule 8 (the power to make regulations of a savings or transitional nature).

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1 Name of Regulation

This Regulation is the Local Government (General) Amendment (Rates for Irrigable Land) Regulation 2007.

Amendment of Local Government (General) Regulation 2005

The Local Government (General) Regulation 2005 is amended as set out in Schedule 1.

Amendment Schedule 1

Schedule 1 Amendment

(Clause 2)

Clauses 120A, 120B and 120C

Insert before clause 121:

120A Rating of irrigable land the subject of certain post-1.7.05 supplementary valuations

- (1) This clause applies to such part of any area as comprises land:
 - (a) that is categorised as farmland for the purposes of Part 3 of Chapter 15 of the Act, and
 - (b) that is the subject of a water right within the meaning of the *Valuation of Land Act 1916*, and
 - (c) that, since 1 July 2005, has been the subject of a supplementary valuation under that Act,

unless the council has, by resolution, determined that this clause is not to apply to its area.

- (2) Land to which this clause applies is exempt from the provisions of section 498 of the Act to the extent to which that section requires the ad valorem amount of an ordinary rate to apply to the current land value of the land.
- (3) Instead, section 498 of the Act applies to any such land as if that section required the ad valorem amount of an ordinary rate to apply to the land value of the land as it was immediately before the land became the subject of the supplementary valuation referred to in subclause (1) (b).
- (4) If the supplementary valuation has arisen from a subdivision of land, the land value of each parcel of land arising from the subdivision is taken to be an amount that bears the same proportion to the land value of the unsubdivided land, as it was immediately before the subdivision, as the area of that parcel bears to the area of the unsubdivided land.

120B Matters to which council may have regard in sub-categorising irrigable land

For the purpose of determining sub-categories of farmland, as referred to in section 529 of the Act, a council may have regard to any differences in the reduction of land values of irrigable land that have arisen as a consequence of the commencement of section 6A (4) of the *Valuation of Land Act 1916*.

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Schedule 1 Amendment

120C Transitional nature of clauses 120A and 120B

- Clauses 120A and 120B are transitional provisions consequent on the enactment of the Local Government and Valuation of Land Amendment (Water Rights) Act 2005.
- Clauses 120A and 120B do not apply to a council in respect of (2) any year following the next occasion (that is, the next occasion after the commencement of this clause) that the Valuer-General gives a valuation list to the council following a general valuation carried out in respect of the council's area.