



ANNO VICESIMO OCTAVO

**ELIZABETHAE II REGINAE**

A.D. 1979

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**No. 61 of 1979**

**An Act to amend the Land Tax Act, 1936-1977.**

*[Assented to 8th November, 1979]*

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

Short titles.

1. (1) This Act may be cited as the "Land Tax Act Amendment Act, 1979".

(2) The Land Tax Act, 1936-1977, is hereinafter referred to as "the principal Act".

(3) The principal Act, as amended by this Act, may be cited as the "Land Tax Act, 1936-1979".

Commencement.

2. This Act shall be deemed to have come into operation on the thirtieth day of June, 1979.

Amendment of principal Act, s. 10—  
Exemptions from land tax.

3. Section 10 of the principal Act is amended—

(a) by inserting after paragraph (k) of subsection (1) the following paragraph:—

(1) Land that is exempt from land tax under section 10a of this Act.;

and

(b) by inserting after subsection (2) the following subsection:—

(3) The taxes so imposed for a particular financial year shall, subject to this Act, be calculated as at midnight on the thirtieth day of June immediately preceding that financial year on the basis of circumstances then existing.

Enactment of s. 10a of principal Act.

4. The following section is enacted and inserted in the principal Act after section 10 thereof:—

Exemption of land that constitutes the owner's principal place of residence.

10a. (1) Land is exempt from land tax under this section if—

(a) proper grounds exist for exempting the land from land tax;

and

(b) the land has been exempted from land tax in pursuance of this section and the exemption is, for the time being, in force.

(2) Where proper grounds exist upon which that land may be exempted from land tax in pursuance of this section an owner of the land may apply to the Commissioner for an exemption in respect of that land.

(3) A person shall not make any false or misleading statement or representation in an application made, or purporting to be made, under this section.

Penalty: One thousand dollars or imprisonment for three months.

(4) Where the Commissioner is satisfied, either upon application or otherwise, that proper grounds exist for exempting land from land tax under this section, he may exempt that land from land tax.

(5) Where the Commissioner exempts land from land tax in pursuance of this section, he shall give notice in writing to an owner of the land setting out the grounds on which the exemption is made.

(6) Where—

(a) a notice of exemption under subsection (5) of this section contains a statement purporting to be—

(i) a statement of fact;

and

(ii) a ground on which the exemption is made;

and

(b) the statement is inaccurate in any respect,

the owner to whom notice of the exemption was given shall, within twenty-one days after the date on which he receives the notice, notify the Commissioner of the inaccuracy.

Penalty: Five hundred dollars.

(7) Where—

(a) land has been exempted from land tax in pursuance of this section;

and

(b) in the opinion of the Commissioner, proper grounds for the exemption do not, or have ceased to, exist,

the Commissioner may revoke the exemption.

(8) Where land has been exempted from land tax in pursuance of this section, and proper grounds for the exemption cease to exist, the owner of the land shall forthwith inform the Commissioner in writing of that fact and (whether or not the Commissioner is so informed and whether or not the exemption is revoked) the land shall cease to be exempt from land tax.

(9) Where the owner of land fails to comply with subsection (8) of this section, he shall be guilty of an offence and liable to a penalty not exceeding five hundred dollars.

(10) An exemption granted in pursuance of this section shall be effective from a day (which may be antecedent or subsequent to the day on which it was granted) determined by the Commissioner but no such exemption shall be effective before the thirtieth day of June, 1980.

(11) For the purposes of this section, proper grounds for exempting land from land tax exist if—

(a) the land is owned by—

(i) a natural person for whom the land constitutes his principal place of residence (whether or not he is the sole owner of the land);

or

(ii) a company entitled to the benefit of this section in respect of the land;

and

(b) the criteria for the time being in force under subsection (13) of this section are satisfied.

(12) Where—

(a) the whole of the land owned by a company consists of a group of dwellings and land appurtenant to those dwellings;

(b) all the issued shares of the company are owned by shareholders who acquire exclusive rights to occupy land of the company by virtue of their shareholdings in the company;

and

(c) each dwelling owned by the company is occupied by a shareholder in the company or a person deriving his rights of occupancy from a shareholder in the company,

the company is entitled to the benefit of this section in respect of any of its land that is occupied by a shareholder (being a natural person) as his principal place of residence.

(13) The Governor may, by regulation, determine criteria for the purposes of subsection (11) (b) of this section.

(14) A notice under this section may be given personally or by post.

(15) Where an owner of land contravenes or fails to comply with a provision of this section, and, in consequence, land tax is not assessed in respect of that land during a financial year for which land tax is payable upon the land, the Commissioner may assess the land tax upon the land for that financial year at a rate not exceeding double the rate that would otherwise have been applicable.

Amendment of  
principal Act,  
s. 11—  
Basis for  
establishing  
unimproved  
value of land.

5. Section 11 of the principal Act is amended by striking out subsection (1) and inserting in lieu thereof the following subsection:—

(1) Subject to this Act, for the purpose of calculating land tax for a particular financial year, the unimproved value of land subject to land tax shall be based upon determinations of unimproved value relating to that land in force at midnight on the thirtieth day of June immediately preceding the commencement of that financial year.

6. Section 11a of the principal Act is amended by inserting after subsection (3) the following subsection:—

Amendment of principal Act, s. 11a—  
Taxable value of land.

(4) Where—

(a) the taxpayer in respect of any parcel of land is—

(i) a natural person;

or

(ii) a company entitled to the benefit of this subsection;

(b) a determination of unimproved value was in force in relation to that parcel of land as at the thirtieth day of June, 1978;

and

(c) the taxable value of the land as at midnight on the thirtieth day of June, 1979, was greater than the taxable value of the land as at midnight on the thirtieth day of June, 1978,

land tax in respect of the land for the financial year commencing on the first day of July, 1979, shall be calculated on the basis of the taxable value of the land as at midnight on the thirtieth day of June, 1978.

(5) A company is entitled to the benefit of subsection (4) of this section if—

(a) the whole of the land owned by the company consists of a group of dwellings and land appurtenant to those dwellings;

(b) all the issued shares of the company are owned by shareholders who acquire exclusive rights to occupy land of the company by virtue of their shareholdings in the company;

and

(c) each dwelling owned by the company is occupied by a shareholder in the company or a person deriving his rights of occupancy from a shareholder in the company.

7. Section 12a of the principal Act is amended by striking out paragraph (b) of subsection (2) and inserting in lieu thereof the following paragraphs:—

Amendment of principal Act, s. 12a—  
Partially exempt land.

(b) if the taxable value of the land exceeds \$10 000 but does not exceed \$20 000—\$10 plus 1.5 cents for each \$10 or part thereof over \$10 000;

(c) if the taxable value of the land exceeds \$20 000—\$25 plus 2 cents for each \$10 or part thereof over \$20 000.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

K. D. SEAMAN, Governor