



ANNO VICESIMO PRIMO

ELIZABETHAE II REGINAE

A.D. 1972

No. 79 of 1972

An Act to amend the Land Tax Act, 1936-1971; the Local Government Act, 1934-1971; the Waterworks Act, 1932-1971; the Sewerage Act, 1929-1970; the Water Conservation Act, 1936-1969, and the Valuation of Land Act, 1971.

[Assented to 5th October, 1972]

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

PART I

PART I

PRELIMINARY

1. This Act may be cited as the "Statutes Amendment (Valuation of Land) Act, 1972". Short title.

2. This Act shall be deemed to have come into operation on the first day of June, 1972. Commencement.

3. This Act is arranged as follows:— Arrangement of Act.
 - PART I—PRELIMINARY

 - PART II—AMENDMENT OF THE LAND TAX ACT, 1936-1971

 - PART III—AMENDMENT OF THE LOCAL GOVERNMENT ACT, 1934-1971

PART IPART IV—AMENDMENT OF THE WATERWORKS
ACT, 1932-1971PART V—AMENDMENT OF THE SEWERAGE ACT,
1929-1970PART VI—AMENDMENT OF THE WATER CONSER-
VATION ACT, 1936-1969PART VII—AMENDMENT OF THE VALUATION OF
LAND ACT, 1971.PART II

PART II

AMENDMENT OF THE LAND TAX ACT, 1936-1971

Short titles.

4. (1) The Land Tax Act, 1936-1971, as amended by this Part, may be cited as the "Land Tax Act, 1936-1972".

(2) The Land Tax Act, 1936-1971, is in this Part referred to as "the principal Act".

Amendment of
principal Act,
s. 2—
Repeal and
savings.

5. Section 2 of the principal Act is amended by striking out subsection (3).

Amendment of
principal Act,
s. 3—
Division of
Act.

6. Section 3 of the principal Act is amended—

(a) by striking out the passage "Assessments and Liability: sections 20 to 44" and inserting in lieu thereof the passage "Liability and Distribution of Liability: sections 31 to 44";

and

(b) by striking out the passage "PART V—Objections and Appeals: sections 45 to 55".

Amendment of
principal Act,
s. 4—
Interpretation.

7. Section 4 of the principal Act is amended—

(a) by inserting after the definition of "defined rural area" the following definition:—

"determination of unimproved value" in relation to land means a determination or assessment of unimproved value in force under the Valuation of Land Act, 1971-1972.;

- (b) by striking out the definition of "general notice";
- (c) by striking out the definition of "unimproved value" and inserting in lieu thereof the following definition:—
- "unimproved value" in relation to land means unimproved value within the meaning of the Valuation of Land Act, 1971-1972;;
- and
- (d) by striking out the definition of "the Land and Valuation Court".

8. Section 12a of the principal Act is amended by striking out paragraph (a) of subsection (3) and inserting after the word "section" in that subsection the passage "shall be separately taxed in accordance with a separate determination of unimproved value, and shall not be taken into account in fixing the rate of tax on any other land owned by the same owner".

Amendment of principal Act s. 12a—
Partial exemption.

9. The heading "ASSESSMENTS AND LIABILITY" immediately preceding section 20 of the principal Act is struck out and the heading "LIABILITY AND DISTRIBUTION OF LIABILITY" is inserted in lieu thereof and sections 20 to 30 (inclusive) of the principal Act are repealed.

Repeal of heading and ss. 20-30 of principal Act.

10. PART V of the principal Act (including the headings thereto) is repealed.

Repeal of Part V of principal Act.

11. Section 56 of the principal Act is amended—

- (a) by inserting after the word "levied" in subsection (1) the passage "on the basis of determinations of the unimproved value of land subject to land tax then in force";
- (b) by inserting after subsection (1) the following subsections:—

Amendment of principal Act, s. 56—
Basis of tax calculation.

(1a) A determination of unimproved value shall be deemed to be in force at the time referred to in subsection (1) of this section if it is in force as at that time under the Valuation of Land Act, 1971-1972, whether the determination is actually made before or after that time.

(1b) Where a determination of unimproved value, in force at the time referred to in subsection (1) of this section, is subsequently corrected or amended pursuant to the provisions of the Valuation of Land Act, 1971-1972, (whether in pursuance of an objection

or appeal under that Act, or otherwise) the determination of value, as corrected or amended, shall be deemed to have been in force at the time referred to in subsection (1) of this section.;

and

(c) by striking out from subsection (3) the passage "due on any assessment" and inserting in lieu thereof the passage "for which he is, or is to be, liable".

Enactment of
s. 56a of
principal Act—

12. The following section is enacted and inserted in the principal Act after section 56:—

Request for
detailed
statement of
tax claim.

56a. The Commissioner shall, upon receipt of a request in writing made by a taxpayer, render to him a full and detailed statement of his liability to pay the amount of tax shown in a particular notice served upon him.

Amendment of
principal Act,
s. 59—
Recovery by
ordinary
process.

13. Section 59 of the principal Act is amended by inserting after subsection (2) the following subsection:—

(3) In any proceedings under this section, if the person against whom proceedings for the recovery of tax in respect of any land are taken, is a person who is or was named in a valuation roll compiled under the Valuation of Land Act, 1971-1972, as the owner of the land, then it shall be presumed, unless the contrary is proved, that that person is liable to pay the tax for the recovery of which the proceedings are taken.

Repeal of
s. 60 of
principal Act.

14. Section 60 of the principal Act is repealed.

Repeal of
s. 68 of
principal Act
and enactment
of section in
its place—

15. Section 68 of the principal Act is repealed and the following section is enacted and inserted in its place:—

Alteration to
valuations or
assessments of
tax.

68. (1) The right of the Commissioner to recover tax under this Act shall not be suspended or delayed by an objection to, or appeal against, a valuation under the Valuation of Land Act, 1971-1972, and the Commissioner may recover tax on the assumption that the valuation is correct, but if any alteration to a valuation affecting the amount of land tax payable in respect of any land is made under that Act (whether in consequence of an objection or appeal, or otherwise) the Commissioner shall refund to the taxpayer any excess tax recovered, or may recover any additional tax, recoverable on the basis of the altered valuation, as arrears.

(2) The Commissioner may, at any time, correct an assessment of tax and recover tax on the basis of the corrected assessment.

(3) The Commissioner, if satisfied that an overpayment of tax has been made, shall, whether an application for a refund has been made or not, refund to the taxpayer the sum overpaid.

(4) This section shall, without any further appropriation, be sufficient authority for the Commissioner to refund any tax in accordance with this section.

16. Section 75 of the principal Act is amended by striking out subsection (2).

Amendment of principal Act, s. 75—
Evidence.

PART III

PART III

AMENDMENT OF THE LOCAL GOVERNMENT ACT, 1934-1971

17. (1) The Local Government Act, 1934-1971, as amended by this Part, may be cited as the "Local Government Act, 1934-1972".

Short titles.

(2) The Local Government Act, 1934-1971, is in this Part referred to as "the principal Act".

18. Section 5 of the principal Act is amended—

Amendment of principal Act, s. 5—
Interpretation

(a) by striking out from subsection (1) the definition of "annual value" and inserting in lieu thereof the following definition:—

"annual value" means annual value as defined in the Valuation of Land Act, 1971-1972; ;

(b) by striking out from subsection (1) the definition of "Government assessment" and inserting in lieu thereof the following definitions:—

"Government assessment" means the Government assessment of annual value or the Government assessment of land value as the context may require:

"Government assessment of annual value" in relation to an area means the determinations or assessments of annual value in force under the Valuation of Land Act, 1971-1972, and relating to ratable property within the area:

“Government assessment of land value” in relation to an area means the determinations or assessments of land value in force under the Valuation of Land Act, 1971-1972, and relating to ratable property within the area;;

(c) by striking out from subsection (1) the definition of “land value” and inserting in lieu thereof the following definition:—

“land value” means unimproved value as defined in the Valuation of Land Act, 1971-1972;;

and

(d) by inserting after subsection (7) the following subsection:—

(8) Notwithstanding the amendment of this Act by the Statutes Amendment (Valuation of Land) Act, 1972, a determination or assessment of annual value or land value, as defined in this Act prior to such amendment, made or adopted under this Act prior to the day on which that amending Act was assented to in respect of the financial year commencing on the first day of July, 1972, shall, for the purposes of this Act, be a valid determination or assessment of annual value or land value, as the case may be, in respect of that financial year.

Amendment of
principal Act,
s. 173—
Duty of council
to make
assessment.

19. Section 173 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “to be made of all ratable property within the area” and inserting in lieu thereof the passage “of the annual value of all ratable property within the area to be made”;

and

(b) by striking out subsections (2), (3), (3a), (3b), (4) and (5).

Repeal of
s. 173a of
principal Act.

20. Section 173a of the principal Act is repealed.

Enactment of
s. 178b of
principal Act.

21. The following section is enacted and inserted in the principal Act immediately after section 178a:—

Adoption of
Government
assessment.

178b. (1) The council may, in accordance with the Valuation of Land Act, 1971-1972, request the Valuer-General to supply it with a copy of a valuation roll for the time being in force under that Act, relating to any ratable property within the area of the council.

(2) The council shall pay to the Valuer-General the fee prescribed under the Valuation of Land Act, 1971-1972, for supplying it with the copy of the valuation roll.

(3) The council, instead of causing an assessment to be made under this Division, may, in respect of any financial year, adopt the Government assessment of annual value in relation to the area.

(4) If the council adopts or proposes to adopt the Government assessment of annual value in relation to the area, the council may, in accordance with the Valuation of Land Act, 1971-1972, request the Valuer-General to assess the annual value of—

(a) any ratable property in relation to which a determination or assessment of annual value is not for the time being in force under the Valuation of Land Act, 1971-1972;

(b) any ratable property within its area that has been valued in conjunction with property not within its area and for which there is no independent determination or assessment of annual value in force under the Valuation of Land Act, 1971-1972;

and

(c) any pieces of ratable property subject to a single valuation that are separately owned or occupied.

(5) If the council adopts the Government assessment of annual value in pursuance of this section, the annual value assigned to ratable property within the area in pursuance of the Valuation of Land Act, 1971-1972, shall be entered in the assessment book.

(6) If the Government assessment of annual value is adopted by the council, the council shall cause notice of that fact to be published in the *Gazette*, and the determinations or assessments of annual value comprising that assessment (subject to alteration under the Valuation of Land Act, 1971-1972) shall as from a day specified in the notice become and be the assessment of the council and shall be deemed to have been duly made in accordance with this Division.

(7) If the Government assessment of annual value is adopted by the council, the right of the council to recover rates on the basis of that assessment shall not be suspended or delayed by an objection to, or appeal against, a valuation under the Valuation of Land Act, 1971-1972, and the council may recover rates on the assumption that the valuation is correct, but if any alteration to a valuation affecting the amount of rates payable in respect of any ratable property is made under that Act (whether in consequence of an objection or appeal or otherwise) the council shall refund any excess amount recovered, or may recover any additional amount payable on the basis of the altered valuation, as arrears.

(8) Where the Government assessment of annual value is adopted by the council, a determination or assessment of annual value that relates to ratable property in the area of the council and is in force under the Valuation of Land Act, 1971-1972, as at the day specified in the notice under subsection (6) of this section shall be deemed to have been validly adopted under this section whether or not the determination or assessment had actually been made at that date.

Repeal of
ss. 180-183
of principal
Act and
enactment of
section in their
place—

Council may
adopt assess-
ment of
Valuer-
General.

22. Sections 180 to 183 (inclusive) of the principal Act are repealed and the following section is enacted and inserted in their place:—

180. (1) The council may, in accordance with the Valuation of Land Act, 1971-1972, request the Valuer-General to supply it with a copy of a valuation roll for the time being in force under that Act relating to any ratable property within the area of the council.

(2) The council shall pay to the Valuer-General the fee prescribed under the Valuation of Land Act, 1971-1972, for supplying it with the copy of the valuation roll.

(3) The council may in respect of any financial year, by notice published in the *Gazette*, adopt the Government assessment of land value in relation to its area.

(4) If the council adopts, or proposes to adopt, the Government assessment of land value, the council may in accordance with the Valuation of Land Act, 1971-1972, request the Valuer-General to assess the land value of—

(a) any ratable property in relation to which a determination or assessment of land value is not for the time being in force under the Valuation of Land Act, 1971-1972;

(b) any ratable property within its area that has been valued in conjunction with property not within its area and for which there is no independent determination or assessment of land value in force under the Valuation of Land Act, 1971-1972;

and

(c) any pieces of ratable property subject to a single valuation that are separately owned or occupied.

(5) If the Government assessment of land value is adopted by the council, the council shall cause notice of that fact to be published in the *Gazette*, and the determinations or assessments of land value comprising that assessment (subject to alteration

under the Valuation of Land Act, 1971-1972) shall as from a day specified in the notice become and be the assessment of the council and shall be deemed to have been duly made in accordance with this Division.

(6) If the Government assessment of land value is adopted by the council, the right of the council to recover rates on the basis of that assessment shall not be suspended or delayed by an objection to, or appeal against, a valuation under the Valuation of Land Act, 1971-1972, and the council may recover rates on the assumption that the valuation is correct, but if any alteration to a valuation affecting the amount of rates payable in respect of any ratable property is made under that Act (whether in consequence of an objection or appeal or otherwise) the council shall refund any excess amount recovered, or may recover any additional amount payable on the basis of the altered valuation, as arrears.

(7) Where the Government assessment of land value is adopted by the council, a determination or assessment of land value that relates to ratable property in the area of the council and is in force under the Valuation of Land Act, 1971-1972, as at the day specified in the notice under subsection (5) of this section shall be deemed to have been validly adopted under this section whether or not the determination or assessment had actually been made at that date.

23. Section 184 of the principal Act is amended—

(a) by striking out subsection (2) and inserting in lieu thereof the following subsection:—

(2) Where any such assessment has been prepared—

(a) a minute of the council's approval of the assessment must be inserted in the assessment book and signed by the mayor or chairman and the clerk;

and

(b) the assessment shall be deemed to have been made at the time the minute is so signed and shall, subject to the provisions of this Act, remain binding on the area and the ratepayers until an assessment is subsequently made or adopted under this Division.;

and

Amendment of
principal Act,
s. 184—
Power of
council to
make its own
assessment.

(b) by striking out subsection (8) and inserting in lieu thereof the following subsection:—

(8) If the council makes its own assessment of land value under this section in respect of any financial year, it may nevertheless, in accordance with this Division, adopt the assessment of land value in force under the Valuation of Land Act, 1971-1972, in respect of any subsequent financial year.

Repeal of
s. 185 of
principal Act
and enactment
of section in
its place—

24. Section 185 of the principal Act is repealed and the following section is enacted and inserted in its place:—

Land value to
be entered in
assessment
book.

185. Where an assessment of land value in force under the Valuation of Land Act, 1971-1972, is adopted by the council, or where an assessment of land value is made by the council under this Division, the land value assigned to ratable property within the area shall be entered in the assessment book.

Amendment of
principal Act,
s. 186—
Exhibition of
assessment
book.

25. Section 186 of the principal Act is amended by striking out from subsection (1) the passage “and the copies exhibited pursuant to this Division shall remain so exhibited until the expiration of the time for hearing appeals”.

Repeal of
s. 188 of
principal Act.

26. Section 188 of the principal Act is repealed.

Amendment of
principal Act,
s. 203—

Appeals against
assessment.

27. Section 203 of the principal Act is amended—

(a) by striking out the word “Any” being the first word of subsection (1) and inserting in lieu thereof the passage “Subject to subsection (1a) of this section, any”;
and

(b) by inserting after subsection (1) the following subsection:—

(1a) A ratepayer shall not appeal upon the ground that the ratable property is assessed below or above its full and fair value if the value assigned thereto has been assessed under the Valuation of Land Act, 1971-1972, and duly adopted by the council under this Act.

28. Section 212 of the principal Act is amended—

Amendment of
principal Act,
s. 212—
Appeal from
assessment.

- (a) by striking out from subsection (1) the passage “section 181, has caused an assessment to be made, adopting the Government assessment” and inserting in lieu thereof the passage “section 180, has adopted the Government assessment”;
- (b) by striking out from subsection (2) the passage “section 182, 183 or 184” and inserting in lieu thereof the passage “section 184”;
- and
- (c) by striking out from subsection (2a) the passage “section 181, has caused an assessment to be made adopting the Government assessment, or pursuant to sections 182, 183 or 184” and inserting in lieu thereof the passage “section 180, has adopted the Government assessment or pursuant to section 184”.
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PART IV

PART IV

AMENDMENT OF THE WATERWORKS ACT, 1932-1971

Short titles.

29. (1) The Waterworks Act, 1932-1971, as amended by this Part, may be cited as the "Waterworks Act, 1932-1972".

(2) The Waterworks Act, 1932-1971, is in this Part referred to as "the principal Act".

Amendment of
principal Act,
s. 2—
Arrangement.

30. Section 2 of the principal Act is amended by striking out the passage "Assessments and rates" and inserting in lieu thereof the word "Rates".

Amendment of
principal Act,
s. 4—
Interpretation.

31. Section 4 of the principal Act is amended—

(a) by striking out the definition of "adjacent land or premises" and inserting in lieu thereof the following definition:—

"adjacent land" means—

(a) land abutting upon part of a street in, or adjacent to, which a gazetted main pipe has been laid;

(b) land abutting upon, or traversed by, a gazetted main pipe;

or

(c) land that is, pursuant to section 121 of this Act, deemed to be adjacent land,

but does not include any such land to which the Minister is not prepared to supply water by means of a direct service;;

(b) by striking out from the definition of "direct service" the passage "or premises" and the passage "or those premises";

(c) by inserting after the definition of "gazetted main pipe" the following definition:—

"land" includes premises;;

(d) by striking out the definition of "ratable supplied land or premises" and inserting in lieu thereof the following definition:—

"ratable supplied land" means land (not being adjacent land, or land supplied with water by measure pursuant to an agreement under section 37 of this Act) in respect of which—

(a) water is supplied directly or indirectly from a gazetted main pipe;

or

(b) the Minister has, at any time, at the request of an owner or occupier of the land, provided a supply of water to a point, determined by the Minister, from which the land may receive a supply of water ;;

and

(e) by striking out the definition of "the Land and Valuation Court".

32. Section 10 of the principal Act is amended by striking out from paragraph III of subsection (1) the passage "and premises".

Amendment of principal Act, s. 10—
Power to make by-laws.

33. Section 35 of the principal Act is amended—

(a) by striking out the passage "or premises" wherever it occurs in subsection (1);

(b) by striking out from subsection (1) the word "are" and inserting in lieu thereof the word "is";

and

(c) by striking out from subsection (2) the passage "or premises" wherever it occurs.

Amendment of principal Act, s. 35—
Duty to lay communication pipe.

34. Section 37 of the principal Act is amended—

(a) by striking out from subsection (1) the passage "or premises" wherever it occurs;

(b) by striking out from subsection (2) the passage "and premises";

and

(c) by striking out from subsection (3) the passage "and premises".

Amendment of principal Act, s. 37—
Supply of water by measure.

35. Section 39 of the principal Act is amended by striking out from subsection (2) the passage "of the premises where the same are used".

Amendment of principal Act, s. 39—
Power to let meters.

36. Section 42 of the principal Act is amended by striking out the passage "or premises" wherever it occurs.

Amendment of principal Act, s. 42—
Procedure on failure of meter.

37. Section 43 of the principal Act is amended by striking out the passage "or premises".

Amendment of principal Act, s. 43—
Interference with meter.

PART IV

Amendment of
principal Act,
s. 45—
Duty to keep
pipes, etc.,
in repair.

38. Section 45 of the principal Act is amended by striking out from subsection (1) the passage “or premises”.

Amendment of
principal Act,
s. 46—
Use of
fittings.

39. Section 46 of the principal Act is amended by striking out from subsection (1) the passage “or premises”.

Amendment of
principal Act,
s. 47—
Wastage of
water.

40. Section 47 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “and into any premises to which water is supplied by the Minister under agreement or otherwise” and inserting in lieu thereof the passage “to which water is supplied by the Minister under agreement or otherwise and into any building or structure upon the land”;

(b) by striking out from subsection (1) the passage “on or in such land or premises” and inserting in lieu thereof the passage “on the land or in the building or structure”;

(c) by striking out from subsection (2) the passage “land or premises” and inserting in lieu thereof the passage “land, building or structure”;

and

(d) by striking out from subsection (3) the passage “and premises” and the passage “or premises”.

Amendment of
principal Act,
s. 49—
Unauthorized
fittings.

41. Section 49 of the principal Act is amended by striking out the passage “or premises” wherever it occurs.

Amendment of
principal Act,
s. 54—
Power to cut
off water.

42. Section 54 of the principal Act is amended by striking out the word “premises” and inserting in lieu thereof the word “land”.

Amendment of
principal Act,
s. 65—
Trespassing.

43. Section 65 of the principal Act is amended by striking out the passage “or premises”.

Amendment of
heading.

44. The heading immediately preceding section 66 of the principal Act is amended by striking out the passage “ASSESSMENT, RATING AND RECOVERY OF”.

Repeal of
ss. 66-82 of
principal Act
and enactment
of sections in
their place—
Fixation of
rates.

45. Sections 66 to 82 (inclusive) of the principal Act are repealed and the following sections are enacted and inserted in their place:—

66. (1) The Minister may, by notice published in the *Gazette*, fix the scale upon which the water rates to be levied under this Act in respect of land subject thereto within a water district, shall be calculated.

(2) The notice may also specify the manner in which the rebate allowance to which a consumer is entitled in respect of water rates under section 86 of this Act is calculated, and the price of water consumed in excess of that rebate allowance.

(3) Subject to subsection (4) of this section, water rates shall be calculated, in accordance with the scale fixed under subsection (1) of this section, on the basis of determinations of the annual value of land subject thereto, in force under the Valuation of Land Act, 1971-1972, at the first day of July last preceding the publication of the notice.

(4) A determination of annual value shall be deemed to be in force at the time referred to in subsection (3) of this section if it is in force as at that time under the Valuation of Land Act, 1971-1972, whether the determination is actually made before or after that time.

(5) Where a determination of annual value, in force at the time referred to in subsection (3) of this section is subsequently corrected or amended pursuant to the provisions of the Valuation of Land Act, 1971-1972, (whether in pursuance of an objection or appeal under that Act, or otherwise) the determination of value, as corrected or amended shall be deemed to have been in force at the time referred to in subsection (3) of this section.

67. The water rates calculated under section 66 of this Act may be recovered by the Minister in accordance with this Act and his right so to recover them shall not be suspended or delayed by an objection to, or an appeal against, a valuation under the Valuation of Land Act, 1971-1972, and the Minister may recover water rates on the assumption that the valuation is correct, but if any alteration to a valuation affecting the amount of water rates payable in respect of any land is made under that Act (whether in consequence of an objection or appeal, or otherwise) the Minister shall refund any excess amount recovered to the person from whom it was recovered, and may recover any additional amount, recoverable on the basis of the altered valuation, as arrears.

Right to
recover rates
not to be
suspended.

68. (1) The Minister may, either in addition to, or instead of, levying water rates under this Act, sell and supply water to consumers by measure.

Scale of water
by measure.

(2) The Minister may determine the conditions on which the water will be supplied, the price of the water and the other charges to be paid by a consumer supplied with water under subsection (1) of this section.

(3) The quantity of water supplied under this section shall be measured by a meter upon or near the land of the consumer.

Reduction of rates.

69. Where water rates are not payable in respect of any land at the commencement of a financial year, but become payable in respect thereof before the expiration of that financial year, the Minister may reduce the amount of the water rates payable for that financial year in respect of the land by so much as he deems just.

Repeal of s. 83 of principal Act and enactment of section in its place—
Minimum rates.

46. Section 83 of the principal Act is repealed and the following section is enacted and inserted in its place:—

83. (1) The Minister may, by notice published in the *Gazette*, fix the minimum water rates payable in respect of any land.

(2) The minimum water rates fixed under subsection (1) of this section may be differential and may vary according to the water district or portion thereof in which the land is situated, according to whether water is, or is not, laid on to the land and according to whether the land is vacant land or not.

Amendment of principal Act, s. 84—
Reduced scale of water rates.

47. Section 84 of the principal Act is amended by striking out from paragraph (a) the passage “or premises assessed under this Act”.

Amendment of principal Act, s. 85—
Agreement for water supply.

48. Section 85 of the principal Act is amended by striking out from subsection (1), subsection (2) and subsection (3) the passage “or premises” wherever it occurs.

Amendment of principal Act, s. 86—
Payment for excess water.

49. Section 86 of the principal Act is amended by striking out from subsections (1) and (2) the passage “or premises” wherever it occurs.

Amendment of principal Act, s. 87—
Recovery of amount due.

50. Section 87 of the principal Act is amended—

(a) by inserting in subsection (1) after the word “Act” secondly occurring the passage “(which notice may also contain particulars of an amount payable to the Minister under the Sewerage Act, 1929-1972)”;

(b) by striking out from paragraph (b) of subsection (2) the passage “or premises”;

and

(c) by striking out from paragraph (b) of subsection (4) the word “premises” and inserting in lieu thereof the word “land”.

PART IV

51. Section 88 of the principal Act is amended—

Amendment of
principal Act,
s. 88—
Property
exempted from
rates.

- (a) by striking out from subsection (1) the passage “or premises”;
and
(b) by striking out from subsection (1) the passage “rates on assessments to be levied in respect of such lands and buildings” and inserting in lieu thereof the passage “water rates under this Act”.

52. Section 89 of the principal Act is amended—

Amendment of
principal Act,
s. 89—
Land subject
to rates.

- (a) by striking out from subsections (1) and (2) the passage “or premises” wherever it occurs;
and
(b) by striking out from subparagraph (ii) of paragraph (b) of subsection (2) the word “premises” and inserting in lieu thereof the word “land”.

53. Section 90 of the principal Act is amended by striking out from subsection (1) the passage “or premises”.

Amendment of
principal Act,
s. 90—
Imposition of
rates.

54. Section 92 of the principal Act is amended—

Amendment of
principal Act,
s. 92—
Power to collect
from tenants.

- (a) by striking out from subsection (1) the passage “the land or premises assessed” and inserting in lieu thereof the passage “any land”;
and
(b) by striking out from subsection (1) the passage “or premises” secondly occurring.

55. Section 93 of the principal Act is amended—

Amendment of
principal Act,
s. 93—
Recovery of
amounts due.

- (a) by striking out from subsection (1) the passage “or premises”;
and
(b) by striking out from subsection (3) the passage “or premises”.

56. Section 94 of the principal Act is amended by striking out from subsection (2) the passage “or premises”.

Amendment of
principal Act,
s. 94—
Time for
payment.

PART IV

Amendment of
principal Act,
s. 95—
Recovery of
rates.

57. Section 95 of the principal Act is amended—

- (a) by striking out from paragraph (b) of subsection (1) the passage “or premises”;
and
(b) by striking out from subsections (2) and (3) the passage “or premises” wherever it occurs.

Amendment of
principal Act,
s. 96—
Tenant may
recover
amounts paid
by him from
landlord.

58. Section 96 of the principal Act is amended by striking out from subsection (1) the passage “or premises assessed”.

Amendment of
principal Act,
s. 98—

Power to sell
land when
water rates in
arrear.

59. Section 98 of the principal Act is amended—

- (a) by striking out from subsection (1) the passage “or premises”;
(b) by striking out from paragraph (a) of subsection (2) the passage “or premises”;
and
(c) by striking out from paragraph (a) of subsection (3) the passage “or premises”.

Amendment of
principal Act,
s. 99—

Power of
lessee to
recover
certain
expenses.

60. Section 99 of the principal Act is amended—

- (a) by striking out the passage “or premises assessed under this Act”;
and
(b) by striking out from paragraph (a) the passage “or premises”.

Amendment of
principal Act,
s. 103—
Power to levy
annual con-
struction rate.

61. Section 103 of the principal Act is amended by striking out subsections (2), (3), (4) and (5) and inserting in lieu thereof the following subsections:—

(2) A construction rate shall be based on the average unimproved value per unit of area of the land, calculated upon a determination of the unimproved value of that land in force under the Valuation of Land Act, 1971-1972, at the first day of July last preceding the declaration of the construction rate.

(3) A determination of unimproved value shall be deemed to be in force at the time referred to in subsection (2) of this section if it is in force as at that time under the Valuation of Land Act, 1971-1972, whether the determination is actually made before or after that time.

(4) Where a determination of unimproved value, in force at the time referred to in subsection (2) of this section, is subsequently corrected or amended pursuant to the provisions of the Valuation of Land Act, 1971-1972, (whether in pursuance of an objection or appeal under that Act or otherwise) the determination of value, as corrected or amended, shall be deemed to have been in force at the time referred to in subsection (2) of this section.

62. The following section is enacted and inserted in the principal Act immediately after section 104 thereof:—

Enactment of
s. 104a of
principal Act—

104a. A rate declared and calculated in accordance with section 103 of this Act may be recovered by the Minister in accordance with this Act and his right so to recover it shall not be suspended or delayed by an objection to, or an appeal against, a valuation under the Valuation of Land Act, 1971-1972, and the Minister may recover the rate on the assumption that the valuation is correct, but if any alteration to a valuation affecting the amount of the construction rate payable in respect of any land is made under that Act (whether in consequence of an objection or appeal or otherwise) the Minister shall refund any excess amount to the person from whom it was recovered, and may recover any additional amount, recoverable upon the basis of the altered valuation, as arrears.

Right to
recover rate
not to be
suspended.

63. Section 112a of the principal Act is amended by striking out from subsection (1) the passage "or premises".

Amendment of
principal Act,
s. 112a—
Certificate of
Minister.

64. Section 118 of the principal Act is amended by striking out the passage "or assessment" wherever it occurs.

Amendment of
principal Act,
s. 118—
Gazette to be
evidence.

65. Section 120 of the principal Act is amended by striking out the passage "or premises" wherever it occurs.

Amendment of
principal Act,
s. 120—
Evidence.

66. Section 121 of the principal Act is amended—

(a) by striking out the passage "or premises" wherever it occurs;
and

(b) by striking out the passage "or are".

Amendment of
principal Act,
s. 121—
Tod River and
Coonalpyn
Downs Water
District.

PART V

PART V

AMENDMENT OF THE SEWERAGE ACT, 1929-1970

Short titles.

67. (1) The Sewerage Act, 1929-1970, as amended by this Part, may be cited as the "Sewerage Act, 1929-1972".

(2) The Sewerage Act, 1929-1970, is in this Part referred to as "the principal Act".

Amendment of
principal Act,
s. 2—
Arrangement.

68. Section 2 of the principal Act is amended by striking out the passage "Assessment and Rating and Recovery of".

Amendment of
principal Act,
s. 4—
Interpretation.

69. Section 4 of the principal Act is amended—

(a) by striking out the definition of "land" and inserting in lieu thereof the following definition:—

"land" includes premises;;

(b) by striking out from the definition of "owner" the passage "or premises" wherever it occurs;

(c) by striking out from the definition of "payment day" the passage "or premises";

and

(d) by striking out the definition of "the Land and Valuation Court".

Amendment of
principal Act,
s. 13—
Regulations.

70. Section 13 of the principal Act is amended by striking out from paragraph VI of subsection (1) the passage "lands and premises which are exempt from assessment and" and inserting in lieu thereof the passage "land that is exempt from".

Amendment of
principal Act,
s. 19—
Purchase or
lease of land.

71. Section 19 of the principal Act is amended by striking out from paragraph (a) the passage "or premises".

Amendment of
principal Act,
s. 20—
Power to
construct
sewers.

72. Section 20 of the principal Act is amended by striking out from paragraph (b) and paragraph (g) of subsection (1) the passage "or premises".

Amendment of
principal Act,
s. 33—
Drains to be
made to public
sewer.

73. Section 33 of the principal Act is amended—

(a) by striking out from subsection (1) the passage "or premises" wherever it occurs;

(b) by striking out from subsection (2) the passage “at the said land or premises” and inserting in lieu thereof the passage “at or upon the land”;

and

(c) by striking out from subsection (4) the passage “lands and premises” and inserting in lieu thereof the word “land”.

74. Section 34 of the principal Act is amended by striking out the passage “or premises”.

Amendment of
principal Act,
s. 34—
Repair, etc.,
of drains.

75. Section 35 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “or premises” and the passage “and premises”;

and

(b) by striking out from subsection (2) the passage “or premises”.

Amendment of
principal Act,
s. 35—
Default in
compliance
with order.

76. Section 36 of the principal Act is amended by striking out from subsection (1) the passage “or premises”.

Amendment of
principal Act,
s. 36—
Prohibition of
cesspit.

77. Section 39 of the principal Act is amended by striking out from subsection (1) the passage “or premises”.

Amendment of
principal Act,
s. 39—
Drains to be
cleansed.

78. Section 40 of the principal Act is amended by striking out the passage “premises are” and inserting in lieu thereof the passage “land is”.

Amendment of
principal Act,
s. 40—
De-odorizing
sewage.

79. Section 42 of the principal Act is amended—

(a) by striking out the passage “or premises”;

and

(b) by striking out the passage “such premises” and inserting in lieu thereof the passage “that land”.

Amendment of
principal Act,
s. 42—
Owners beyond
drainage area.

80. Section 43 of the principal Act is amended by striking out the passage “or premises”.

Amendment of
principal Act,
s. 43—
Agreement
with Minister.

81. Section 44 of the principal Act is amended by striking out from subsections (1), (2) and (3) the passage “or premises” wherever it occurs.

Amendment of
principal Act,
s. 44—
Agreement to
drain.

PART V

Amendment of
principal Act,
s. 51—

Power to
authorize
inspection.

82. Section 51 of the principal Act is amended—

(a) by striking out the passage “or premises” first occurring;
and

(b) by striking out from paragraph (a) the passage “or premises,
or the premises”.

Amendment of
principal Act,
s. 55—

Rain water.

83. Section 55 of the principal Act is amended by striking out
from subsection (1) the passage “or premises” wherever it occurs.

Amendment of
principal Act,
s. 56—

Removal of
fittings.

84. Section 56 of the principal Act is amended—

(a) by striking out from subsections (1), (2) and (3) the passage
“or premises” wherever it occurs;

and

(b) by striking out from subsection (3) the passage “said
premises” and inserting in lieu thereof the word “land”.

Amendment of
principal Act,
s. 60—

Obstruction by
occupier.

85. Section 60 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “or premises”
wherever it occurs;

and

(b) by striking out from subsection (2) the word “premises”
wherever it occurs and inserting in lieu thereof, in each
case, the word “land”.

Amendment of
heading.

86. The heading immediately preceding section 61 of the principal
Act is amended by striking out the passage “ASSESSMENT AND
RATING AND RECOVERY OF”.

Repeal of
ss. 61-64
of principal
Act.

87. Sections 61 to 64 (inclusive) of the principal Act are repealed.

Repeal of
s. 65 of
principal Act
and enactment
of section in
its place—

Exemption
from sewerage
rates.

88. Section 65 of the principal Act is repealed and the following
section is enacted and inserted in its place:—

65. No land—

(a) used exclusively for charitable purposes;

(b) used exclusively for the purposes of public worship;

or

(c) occupied and used by any municipal corporation within a drainage area exclusively for municipal purposes, and not underlet to, or occupied for other than municipal purposes by, any tenant of the corporation, shall be subject to sewerage rates.

89. Section 66 of the principal Act is amended—

Amendment of principal Act, s. 66—

(a) by striking out from subsection (1) the passage “The Minister shall include in every such assessment all lands and premises” and inserting in lieu thereof the passage “All land”;

Government land and premises to be rated.

(b) by inserting in subsection (1) after the word “schools” the passage “shall be subject to sewerage rates”;

and

(c) by striking out subsection (2) and inserting in lieu thereof the following subsection:—

(2) The Treasurer shall pay sewerage rates upon the land referred to in subsection (1) of this section to the Minister out of the general revenue of the State.

90. Section 67 of the principal Act is repealed.

Repeal of s. 67 of principal Act.

91. Section 68 of the principal Act is amended—

Amendment of principal Act, s. 68—

(a) by striking out the passage “lands and premises which are” and inserting in lieu thereof the passage “land that is”;

Fees where land or premises exempt from rating.

(b) by striking out the passage “assessment and”;

(c) by striking out the passage “said lands and premises” and inserting in lieu thereof the word “land”;

and

(d) by striking out the passage “lands or premises owned or occupied by him had been assessed and” and inserting in lieu thereof the passage “land owned or occupied by him had been”.

92. Sections 69 to 74 (inclusive) of the principal Act are repealed and the following sections are enacted and inserted in their place:—

Repeal of ss. 69-74 of principal Act and enactment of sections in their place—

73. (1) Subject to section 74a of this Act, the Minister may, by notice published in the *Gazette*, fix the scale upon which sewerage rates to be levied in respect of land subject thereto within a drainage area, shall be calculated.

Determination of rates.

(2) Sewerage rates shall be calculated, in accordance with the scale fixed under subsection (1) of this section, on the basis of determinations of the annual value of land subject thereto, in force under the Valuation of Land Act, 1971-1972, at the first day of July last preceding the publication of the notice.

(3) A determination of annual value shall be deemed to be in force at the time referred to in subsection (2) of this section if it is in force as at that time under the Valuation of Land Act, 1971-1972, whether the determination is actually made before or after that time.

(4) Where a determination of annual value, in force at the time referred to in subsection (2) of this section, is subsequently corrected or amended pursuant to the provisions of the Valuation of Land Act, 1971-1972, (whether in pursuance of an objection or appeal under that Act, or otherwise) the determination of value, as corrected or amended, shall be deemed to have been in force at the time referred to in subsection (2) of this section.

Recovery not
to be delayed.

74. The sewerage rates calculated under section 73 of this Act may be recovered by the Minister in accordance with this Act, and his right so to recover them shall not be suspended or delayed by an objection to or appeal against a valuation under the Valuation of Land Act, 1971-1972, and the Minister may recover sewerage rates on the assumption that the valuation is correct, but if any alteration to a valuation affecting the amount of sewerage rates payable in respect of any land is made under that Act (whether in consequence of an objection or appeal, or otherwise) the Minister shall refund any excess amount recovered to the person from whom it was recovered, and may recover any additional amount, recoverable on the basis of the altered valuation, as arrears.

Amendment of
principal Act,
s. 75—
Power to fix
minimum rate.

93. Section 75 of the principal Act is amended—

(a) by striking out subsections (1) and (2) and inserting in lieu thereof the following subsections:—

(1) The Minister may fix a minimum sewerage rate in respect of any land.

(2) The minimum rate may vary according to whether the land to which it relates is vacant land or not, and according to the situation of the land or any other factor.;

(b) by striking out from subsection (3) the passage “or any land and premises”;

and

(c) by inserting after subsection (3) the following subsection:—

(4) Where land ceases to be vacant land to which a minimum rate applies, the minimum rate for vacant land shall cease to apply in relation to that land as from the payment day next ensuing after it ceases to be vacant land.

94. Section 76 of the principal Act is repealed.

Repeal of
s. 76 of
principal Act.

95. Section 77 of the principal Act is amended by striking out from subsection (1) the passage “assessed under this Act”.

Amendment of
principal Act,
s. 77—
Power to reduce
scale of
sewerage rates.

96. Section 78 of the principal Act is amended by striking out from subsections (2) and (4) the passage “or premises” wherever it occurs.

Amendment of
principal Act,
s. 78—
Limitation of
liability to
rates.

97. Section 79 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “and premises”;

and

(b) by striking out from subsection (2) the passage “or premises”.

Amendment of
principal Act,
s. 79—
Power to make
rates payable
quarterly.

98. Section 80 of the principal Act is amended—

(a) by inserting in subsection (1) after the word “Act” secondly occurring the passage “(which notice may also contain particulars of an amount payable to the Minister under the Waterworks Act, 1932-1972)”;

(b) by striking out from paragraph (b) of subsection (2) the passage “or premises”;

and

(c) by striking out from paragraph (b) of subsection (3) the passage “or premises”.

Amendment of
principal Act
s. 80—
Service of
notice.

99. Section 81 of the principal Act is amended—

(a) by striking out the passage “or premises in the separate occupation of several persons are drained by one common drain or sewer, the several owners or occupiers of the land or premises” and inserting in lieu thereof the passage “in the separate occupation of several persons is drained by one common drain or sewer, the several owners or occupiers of the land”;

and

(b) by striking out the passage “or each of such premises”;

Amendment of
principal Act,
s. 81—
Where several
premises
drained by the
same sewer.

PART V

Amendment of
principal Act,
s. 82—
Recovery
against tenant.

100. Section 82 of the principal Act is amended by striking out from subsection (1) the passage “or premises” wherever it occurs.

Amendment of
principal Act,
s. 83—
Reimbursement
of tenant.

101. Section 83 of the principal Act is amended by striking out from subsection (1) the passage “or premises”.

Amendment of
principal Act,
s. 84—
Rates paid by
tenant.

102. Section 84 of the principal Act is amended by striking out the passage “or premises” wherever it occurs.

Amendment of
principal Act,
s. 85—
Water and
sewerage rates
both included
in one notice.

103. Section 85 of the principal Act is amended by striking out the figures “64” and inserting in lieu thereof the figures “80”.

Repeal of
ss. 86-89 of
principal Act.

104. Sections 86 to 89 (inclusive) of the principal Act are repealed.

Repeal of
s. 91 of
principal Act.

105. Section 91 of the principal Act is repealed.

Amendment of
principal Act,
s. 92—
Power to
distrain.

106. Section 92 of the principal Act is amended—

(a) by striking out from paragraph (b) of subsection (1) the passage “or premises”;

and

(b) by striking out from subsections (2) and (3) the word “premises” wherever it occurs and inserting in lieu thereof, in each case, the word “land”.

Amendment of
principal Act,
s. 93—
Rates to be
charged on land.

107. Section 93 of the principal Act is amended by striking out the passage “or premises” wherever it occurs in subsections (1) and (3).

Amendment of
principal Act,
s. 94—
Land may be
sold.

108. Section 94 of the principal Act is amended by striking out from subsections (1) and (2) the passage “or premises” wherever it occurs.

Amendment of
principal Act,
s. 100a—
Evidentiary
provision.

109. Section 100a of the principal Act is amended by striking out from subsection (1) the passage “or premises”.

Amendment of
principal Act,
s. 101—
Service.

110. Section 101 of the principal Act is amended—

(a) by striking out from subsections (1) and (2) the passage “or premises” wherever it occurs;

and

(b) by striking out from subsection (3) the passage “and premises”.

PART VI

PART VI

AMENDMENT OF THE WATER CONSERVATION ACT, 1936-1969

111. (1) The Water Conservation Act, 1936-1969, as amended by this Part, may be cited as the "Water Conservation Act, 1936-1972". Short titles.

(2) The Water Conservation Act, 1936-1969, is in this Part referred to as "the principal Act".

112. Section 4 of the principal Act is amended by striking out the passage "Assessments, rates and charges" and inserting in lieu thereof the word "Charges". Amendment of principal Act, s. 4— Arrangement.

113. Section 5 of the principal Act is amended— Amendment of principal Act, s. 5— Interpretation.

(a) by striking out the definition of "Commissioner";

(b) by inserting before the definition of "owner" the following definition:—

"the Minister" means the Minister of Works;

and

(c) by striking out the definition of "the Land and Valuation Court".

114. Section 7 of the principal Act is repealed. Repeal of s. 7 of principal Act.

115. Section 8 of the principal Act is amended by striking out the passage "The Commissioner and his successors in office shall be a body corporate under the name of "The Commissioner of Water Conservation", and by that name shall have perpetual succession and a seal, and shall" and inserting in lieu thereof the passage "The Minister may". Amendment of principal Act, s. 8— Powers of Minister.

116. Section 10 of the principal Act is amended by striking out the passage "except the levying of rates". Amendment of principal Act, s. 10— Powers outside water district.

117. Section 14 of the principal Act is amended by striking out the passage "His Majesty" and inserting in lieu thereof the passage "the Crown". Amendment of principal Act, s. 14— Power to vest Crown lands in Minister.

118. Section 16 of the principal Act is amended by striking out from subsection (2) the passage "His Majesty" and inserting in lieu thereof the passage "the Crown". Amendment of principal Act, s. 16— Power to sell waterworks.

PART VI

Amendment of heading and repeal of ss. 22-33 of principal Act.

119. The heading immediately preceding section 22 of the principal Act is amended by striking out the passage "ASSESSMENTS, RATES AND" and sections 22 to 33 (inclusive) of the principal Act are repealed.

Repeal of ss. 36-39 of principal Act.

120. Sections 36 to 39 (inclusive) of the principal Act are repealed.

Repeal of ss. 41-42 of principal Act.

121. Sections 41 and 42 of the principal Act are repealed.

Amendment of principal Act, s. 43—
Recovery of amounts.

122. Section 43 of the principal Act is amended by striking out the word "Rates" and inserting in lieu thereof the passage "Any amount payable to the Minister under this Act".

Repeal of ss. 44-51 of principal Act.

123. Sections 44 to 51 (inclusive) of the principal Act are repealed.

Repeal of s. 71 of principal Act.

124. Section 71 of the principal Act is repealed.

Amendment of principal Act—
Substitution of "Minister" for "Commissioner".

125. The principal Act is amended by striking out the word "Commissioner" wherever it occurs and inserting in lieu thereof, in each case, the word "Minister".

PART VII

PART VII

AMENDMENT OF THE VALUATION OF LAND ACT, 1971

126. (1) The Valuation of Land Act, 1971, as amended by this Act, may be cited as the "Valuation of Land Act, 1971-1972". Short titles.

(2) The Valuation of Land Act, 1971, is in this Part referred to as "the principal Act".

127. Section 4 of the principal Act is amended—

(a) by striking out subsection (3) and inserting in lieu thereof the following subsection:— Amendment of principal Act, s. 4—
Transitional provision.

(3) Every assessment of unimproved value in force under the Land Tax Act, 1936-1971, immediately before the commencement of this Act, shall be deemed to be a determination of unimproved value under this Act, and every assessment of annual value to the making of which the notice published in the *Gazette* on the 18th day of May, 1972, related, shall (subject to any correction or amendment made thereto by the Chief Government Valuer before the commencement of this Act) be deemed to be a determination of annual value under this Act.;

and

(b) by striking out subsection (5).

128. Section 5 of the principal Act is amended by inserting in the definition of "annual value" after the word "shall" in paragraph (c) the passage "(where the annual value is computed on the basis of gross annual rental, but not otherwise)". Amendment of principal Act, s. 5—
Interpretation.

129. Section 13 of the principal Act is amended by striking out subsection (3) and inserting in lieu thereof the following subsection:— Amendment of principal Act, s. 13—
Notice of general valuation.

(3) The determinations of value comprising the general valuation shall come into force and supersede any previous determinations of value in force under this Act and affecting the land to which the general valuation relates as from such day, (either before or after the completion of the general valuation) as may be determined by the Valuer-General.

130. Section 15 of the principal Act is amended—

(a) by striking out from paragraph (a) of subsection (2) the passage "in all respects as if that valuation were made in the course of the last preceding general valuation" and Amendment of principal Act, s. 15—
Power to value land.

inserting in lieu thereof the passage “in accordance with the level of values prevailing in relation to land of the same or a similar character at the time of the completion of the last general valuation”;

and

(b) by striking out subsection (3) and inserting in lieu thereof the following subsection:—

(3) A determination of value made under this section shall come into force and supersede any previous determination of value in force under this Act and affecting the land to which the determination relates as from such day (either before or after the day on which the determination of value is made) as may be determined by the Valuer-General.

Amendment of
principal Act,
s. 17—
Valuations for
departments,
etc.

131. Section 17 of the principal Act is amended by striking out subsection (2).

Amendment of
principal Act,
s. 18—
Form of
valuation roll.

132. Section 18 of the principal Act is amended by striking out from paragraph (a) the passage “and his last postal address of which the Valuer-General has received notice”.

Amendment of
principal Act,
s. 20—
Valuation list
to be available
for public
inspection.

133. Section 20 of the principal Act is amended by striking out the passage “the valuation roll, or a true copy thereof” and inserting in lieu thereof the passage “a valuation list containing such particulars from the valuation roll as the Valuer-General may determine”.

Amendment of
principal Act,
s. 22—
Adoption of
valuations.

134. Section 22 of the principal Act is amended by striking out subsections (2) and (3) and inserting in lieu thereof the following subsections:—

(2) A valuation adopted under this section shall have effect as a valuation of the Valuer-General and shall be entered in a valuation roll.

(3) A valuation adopted under this section shall come into force under this Act as from such day (either before or after the date of adoption) as may be determined by the Valuer-General.

(4) Where a valuation adopted under this section was made under an Act that allows a right of appeal in respect of the valuation, Part IV of this Act shall not apply in respect of the valuation.

135. Section 34 of the principal Act is amended by inserting after paragraph (a) the following paragraph:—

Amendment of
principal Act,
s. 34—
Regulations.

(ab) provide that specified fixtures or improvements, or fixtures or improvements of a specified class, shall not be taken into account in determining or assessing the annual value or capital value of land generally, or land of a particular class, where the determination or assessment is to be used for the purpose of raising, levying or imposing any rate, tax or impost;.

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

M. L. OLIPHANT, Governor