No. 56 of 1969


[Assented to 4th December, 1969.]

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

1. (1) This Act may be cited as the "Land Tax Act Amendment Act, 1969".

   (2) The Land Tax Act, 1936-1967, as amended by this Act, may be cited as the "Land Tax Act, 1936-1969".

   (3) The Land Tax Act, 1936-1967, is hereinafter referred to as "the principal Act".

2. This Act shall come into operation on a day to be fixed by proclamation.

3. Section 4 of the principal Act is amended by inserting after the definition of "taxpayer" the following definition:

   "the Land and Valuation Court" means the Land and Valuation Court constituted under the Supreme Court Act, 1935-1969:

4. Sections 45 to 50 (inclusive) are repealed.

5. Section 51 of the principal Act is amended by striking out the passage "a valuation board" and inserting in lieu thereof the passage "the Land and Valuation Court".
6. Section 52 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “a valuation board, the Commissioner shall refer the decision to the board” and inserting in lieu thereof the passage “the Land and Valuation Court, the Commissioner shall refer the decision to the Court”;

(b) by striking out from subsection (3) the word “board” wherever it occurs and inserting in lieu thereof in each case the word “Court”;

(c) by striking out from subsection (4) the word “board” and inserting in lieu thereof the word “Court”;

(d) by striking out from subsection (5) the word “board” and inserting in lieu thereof the word “Court”;

(e) by striking out subsections (6) and (7);

and

(f) by striking out from subsection (8) the passage “board has reduced or increased the value assigned to land in an assessment, and no appeal has been made against the decision of the board” and inserting in lieu thereof the passage “Court has reduced or increased the value assigned to land in an assessment”.

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

J. W. HARRISON, Governor.