January 20, 1991

ANNO QUADRAGESIMO

ELIZABETHAE II REGINAE

A.D. 1991

**********************************************************************

No. 3 of 1991


[Assented to 14 March 1991]

The Parliament of South Australia enacts as follows:

Short title

1. (1) This Act may be cited as the Valuation of Land (Miscellaneous) Amendment Act 1991.

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

Repeal of s. 4

2. Section 4 of the principal Act is repealed.

Interpretation

3. Section 5 of the principal Act is amended—

(a) by striking out from paragraph (b) of the definition of "annual value" in subsection (1) "(other than fruit trees)" and inserting "(other than commercial plantations)" after "planted thereon";

(b) by striking out from the definition of "capital value" in subsection (1) "(other than fruit trees)" and inserting "(other than commercial plantations)" after "planted thereon";

(c) by striking out the definition of "rating or taxing authority" in subsection (1);

and

(d) by striking out the definition of "the rating or taxing Acts" in subsection (1) and substituting the following definition:

"the rating or taxing Acts" means—

(a) the Land Tax Act, 1936;

and
(b) the Local Government Act, 1934;
and
(c) the Waterworks Act, 1932, the Water Conservation Act, 1936 and the Sewerage Act, 1929.

General valuations
4. Section 11 of the principal Act is amended by striking out from subsection (2) “by a rating or taxing authority”.

Valuation on request
5. Section 17 of the principal Act is amended—
(a) by striking out from subsection (1) “a rating or taxing authority” and “, authority”;
(b) by inserting after subsection (1) the following subsection:

(2) The Valuer-General may, at the request of any person, value land or cause it to be valued if the Valuer-General is satisfied that—

(a) there is no licensed valuer with the appropriate expertise available to value the land;

(b) the cost of obtaining the services of a licensed valuer to value the land would, in the circumstances of the case, result in genuine hardship;

or

(c) there are other special reasons why the Valuer-General should accede to the request.;

and

(c) by striking out from subsection (4) “subsection (1) of this section, the Valuer-General may recover from any person, authority” and substituting “subsection (1) or (2), the Valuer-General may recover from any person”.

Repeal of s. 20
6. Section 20 of the principal Act is repealed.

Copies of valuation rolls, etc., to be supplied
7. Section 21 of the principal Act is amended by striking out “Minister of Works” from paragraph (a) and substituting “Minister of Water Resources”.

Heritage land
8. Section 22b of the principal Act is amended—

(a) by striking out subsections (1) and (2) and substituting:

(1) Where land forms part of the State heritage, a valuing Authority that values the land for the purpose of levying rates, taxes or imposts must, in making the valuation—

(a) take into account the fact that the land forms part of the State heritage;

and

(b) disregard any potential use of the land that is inconsistent with its preservation as part of the State heritage.;
(b) by striking out from subsection (3) “the provisions of subsection (2)” and substituting “subsection (1)”;  

(c) by striking out subsection (4) and substituting:

(4) The fact that land becomes part of the State heritage does not invalidate pre-existing valuations.;

and

(d) by striking out “or” from between paragraphs (a) and (b) of subsection (6) and inserting the following paragraph after paragraph (b):

or

(c) the land is, by virtue of the regulations, to be treated as forming part of the State heritage.

Notice of valuation

9. Section 23 of the principal Act is amended by striking out subsections (2) and (2a) and substituting:

(2) Where particulars of the valuation are included in an account for rates, land tax or some other impost, the account will be taken to constitute the notice of valuation required under subsection (1).

Saving provision

10. Section 25d of the principal Act is amended by striking out “The right of a rating or taxing authority to recover a rate, tax or impost is not suspended by an objection, review or appeal under this Part and the authority may recover the rate, tax or impost” and substituting “A right to recover a rate, tax or impost is not suspended by an objection, review or appeal under this Part and the rate, tax or impost may be recovered”.

Returns

11. Section 28 of the principal Act is amended—

(a) by striking out from subsection (1) “such forms as may be prescribed” and substituting “forms”;

and

(b) by striking out subsection (2) and substituting:

(2) The forms will contain such questions as the Valuer-General may determine with reference to—

(a) the use of the land;

(b) the nature and value of improvements on the land;

(c) the tenancies (if any) to which the land is subject;

(d) any other matters relevant to the valuation of the land.

Notice of sale, etc.

12. Section 29 of the principal Act is amended by striking out subsections (3) and (4).
Copies of or extracts from entries in valuation role

13. Section 32 of the principal Act is amended by inserting after subsection (2) the following subsections:

(3) The Valuer-General must publish information as to land value in such forms as the Valuer-General thinks appropriate and make publications containing such information available for purchase at prices approved by the Minister.

(4) The Valuer-General must—

(a) at the request of the owner of land, permit the owner to inspect, free of charge, entries in the valuation roll relating to that land;

(b) at the request of any person, and on payment of the prescribed fee, provide that person with information from the valuation roll as to the value of land.

Penalties

14. The principal Act is amended as follows:

Section 22a (6) Delete “Two thousand dollars” and substitute “Division 7 fine”.
Section 22b (5) Delete “$2 000” and substitute “Division 7 fine”.
Section 26 (2) Delete “Fifty dollars” and substitute “Division 7 fine”.
Section 27 (2) Delete “Fifty dollars” and substitute “Division 7 fine”.
Section 28 (4) Delete “Fifty dollars” and substitute “Division 7 fine”.
Section 29 (1) Insert at the foot of subsection (1):

“Penalty: Division 7 fine”.

Saving provision

15. The amendments to the definitions of “annual value” and “capital value” made by this Act do not affect the validity of determinations of annual value and capital value made by reference to the earlier definitions.

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

ROMA MITCHELL Governor