

AUSTRALIAN CAPITAL TERRITORY

Rates and Land Tax (Amendment) Ordinance 1988

No. 63 of 1988

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Ordinance under the *Seat of Government (Administration) Act 1910*.

Dated 31 August 1988.

N. M. STEPHEN
Governor-General

By His Excellency's Command,

GARY PUNCH
Minister of State for the Arts
and Territories

An Ordinance to amend the *Rates and Land Tax Ordinance 1926*

Short title

1. This Ordinance may be cited as the *Rates and Land Tax (Amendment) Ordinance 1988*.¹

Principal Ordinance

2. In this Ordinance, "Principal Ordinance" means the *Rates and Land Tax Ordinance 1926*.²

Interpretation

3. Section 4 of the Principal Ordinance is amended—

(Ord. 70/87)—Cat. No.

Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au

- (a) by omitting from subsection (1) the definitions of “Secretary” and “the Board”;
- (b) by inserting in subsection (1) the following definitions in their respective appropriate alphabetical positions:
 - “ ‘instalment day’ means 15 October, 15 December, 15 February and 15 April;” and
 - ‘relevant date’, in relation to a parcel of land, means a date as at which a determination or re-determination of the unimproved value of the parcel of land is to be made under this Ordinance;
 - ‘Secretary’ means Secretary to the Department;”;
- (c) by inserting in subsection (2) “unless the contrary intention appears,” after “Ordinance,”.

Unimproved value**4.** Section 5 of the Principal Ordinance is amended—

- (a) by omitting paragraph (b) of the definition of “the prescribed date” in subsection (3) and substituting the following paragraph:
 - “(b) in the case of a re-determination of the unimproved value of a parcel of land under section 8—the date on which the instrument of re-determination was made under that section; or”;
- (b) by omitting from subsection (3) the definition of “the relevant date”.

Substitution

5. Section 7 of the Principal Ordinance is repealed and the following section substituted:

Initial valuation

“7. Where a parcel of land becomes rateable on or after a relevant date and before the next relevant date, the Minister shall—

- (a) determine the unimproved value of the parcel of land as at the first-mentioned relevant date; or
- (b) determine the unimproved value of the parcel of land as at the relevant date last preceding the first-mentioned relevant date and re-determine

the unimproved value of that parcel as at the first-mentioned relevant date;

as the case requires.”.

Automatic revaluations

6. Section 8 of the Principal Ordinance is amended by omitting subsection (1) and substituting the following subsections:

“(1) The Minister shall, as soon as practicable after 1 January 1988, re-determine the unimproved value, as at that date, of all parcels of land in the Territory that were rateable on that date.

“(1A) The Minister shall, as soon as practicable after 1 January in the third calendar year after the calendar year of the last valuation or revaluation, re-determine the unimproved value, as at that date, of all parcels of land in the Territory that were rateable on that date.”.

Repeal

7. Section 9 of the Principal Ordinance is repealed.

Application of determinations or re-determinations to rates

8. Section 11 of the Principal Ordinance is amended by omitting subsections (1), (2), (3), (3A) and (4) and substituting the following subsections:

“(1) A determination under section 7 applies in respect of rates for the year that commenced on 1 July immediately preceding the date on which the parcel of land became rateable.

“(2) A re-determination under section 8 applies in respect of rates for the period commencing on 1 July in the calendar year next succeeding the calendar year in which the relevant date as at which that re-determination is made falls and ending at the expiration of 30 June in the third calendar year after the first-mentioned calendar year.”.

Recording and notification of unimproved value

9. Section 12 of the Principal Ordinance is amended by omitting from paragraph (a) “office of the Secretary” and substituting “Department”.

Repeal of section 14A

10. Section 14A of the Principal Ordinance is repealed.

Payments of rates

11. Section 15 of the Principal Ordinance is amended—

- (a) by inserting in subparagraph (5) (b) (iii) “or before” after “on”; and
- (b) by omitting subsection (11).

Insertion

12. After section 15 of the Principal Ordinance the following section is inserted:

Land not previously valued

“15A. (1) This section applies to a parcel of land that is rateable, the unimproved value of which—

- (a) was not determined as at the relevant date immediately preceding its becoming rateable, and which has not been subsequently determined; or
- (b) was not re-determined as at a relevant date, being a date as at which other parcels of land in the Territory that were rateable on that date were re-determined.

“(2) The Minister shall determine or re-determine, as the case requires, the unimproved value of a parcel of land to which this section applies as at any relevant date or dates in respect of which such a determination or re-determination has not been made in respect of that parcel of land.

“(3) Where the Minister makes a determination or re-determination under subsection (2), the Minister shall—

- (a) record in the Department particulars of the determination or re-determination of the unimproved value of the parcel of land; and
- (b) cause notice in writing of the amount determined or re-determined to be given—
 - (i) to the owner of the parcel of land; or
 - (ii) if 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which this section applies—to each of those persons.

“(4) Where the Minister makes a determination or re-determination under subsection (2) the Minister may—

- (a) cause to be prepared an assessment of the amount of rates payable in respect of the land and an assessment of any parts of those rates payable by different owners of that parcel of land in accordance with this section; and
- (b) cause notice in writing of the assessment or assessments, as the case requires, and of the due date for the payment of the rates to be given—
 - (i) to the owner of the parcel of land; or
 - (ii) if 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which this section applies—to each of those persons.

“(5) The due date for the payment of rates in respect of a parcel of land to which this section applies is the date specified in a notice under subsection (4), being a date not earlier than 28 days after the date of the notice.

“(6) Notwithstanding section 15, rates in respect of a parcel of land to which this section applies are payable—

- (a) by the owner of the parcel of land during the period during which it was a parcel of land to which this section applies; or
- (b) if 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which this section applies—proportionately by each such person according to the period for which, and the annual rates declared for the year or years during which, that person was the owner of the parcel of land.”.

Substitution

13. Section 22 of the Principal Ordinance is repealed and the following section substituted:

Recovery of rates

“22. (1) Rates payable under this Ordinance are a debt due and payable to the Commonwealth and may be recovered by action in a court of competent jurisdiction.

“(2) If, on a day immediately following—

- (a) the due date for the payment of rates for a year in respect of a parcel of land; or
- (b) an instalment day;

an amount of those rates remains unpaid, being an amount exceeding the amount that would have then remained unpaid if those rates were being paid by instalments in accordance with this Ordinance, the whole of the unpaid amount shall, for the purpose of subsection (1), be taken to have become due on the first-mentioned day.”.

Payment of land tax

14. Section 22E of the Principal Ordinance is amended—

- (a) by inserting in subparagraph (5) (b) (iii) “or before” after “on”; and
- (b) by omitting subsection (10).

Insertion

15. After section 22E of the Principal Ordinance the following section is inserted in Division 1 of Part IV:

Payment of land tax: land not previously valued

“22EA. (1) This section applies to a parcel of land to which section 15A applies.

“(2) Where the Minister makes a determination or re-determination under subsection 15A (2), the Minister may—

- (a) cause to be prepared an assessment of the amount of land tax payable in respect of the land and an assessment of any parts of that land tax payable by different owners of the parcel of land in accordance with this section; and
- (b) cause notice in writing of the assessment or assessments, as the case requires, and of the due date for the payment of the land tax to be given—
 - (i) to the owner of the parcel of land; or
 - (ii) if 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which this section applies—to each of those persons.

“(3) The due date for the payment of land tax in respect of a parcel of land to which this section applies is the date specified in a notice under subsection (2), being a date not earlier than 28 days after the date of the notice.

“(4) Notwithstanding section 22E, land tax in respect of a parcel of land to which this section applies is payable—

- (a) by the owner of the parcel of land during the period during which it was a parcel of land to which this section applies; or
- (b) if 2 or more persons were owners of the parcel of land for different periods—proportionately by each such person according to the period for which, and the annual land tax declared for the year or years during which, that person was the owner of the parcel of land.”.

Insertion

16. Before section 23 of the Principal Ordinance the following section is inserted in Part V:

Interpretation

“22H. For the purposes of sections 26, 28, 28A, 29, 33, 34 and 35 in their application to the owner of a parcel of land to which section 15A or 22EA applies, a reference to the owner of land shall, where 2 or more persons were owners of the parcel of land for different periods during which it was a parcel of land to which section 15A or 22EA, respectively, applies, be read as including a reference to each of those persons.”.

Special provisions applicable to unit sub-divisions

17. Section 24A of the Principal Ordinance is amended—

- (a) by omitting paragraph (4) (a) and substituting the following paragraph:
 - “(a) a reference in sections 5, 5A, 7, 8 and 10, subsections 11 (1) and (5A) and 15A (1) and (2) and sections 12, 13 and 22A to a parcel of land shall be read as a reference to the parcel;”;
- (b) by inserting in paragraph (4) (b) “15A (4), (5) and (6),” after “(10),”;
- \ (c) by omitting from paragraph (4) (b) “section 22F” and substituting “sections 22EA and 22F”;
- (d) by omitting from paragraph (4) (d) “sections 10, 12, 29 and 33” and substituting “sections 10 and 12, subsection 15A (3) and sections 29 and 33”;
- (e) by inserting in paragraph (4) (e) “and 15A (4) and (6)” after “(10);” and
- (f) by inserting in paragraph (4) (e) “and 22EA (2) and (4)” after “(9)” (second occurring).

Effect of application to vary determination etc.

18. Section 33 of the Principal Ordinance is amended—

- (a) by inserting in paragraph (a) “or 15A” after “14”; and
- (b) by inserting in paragraph (b) “or 22EA” after “22C”.

Effect of alteration of determination

19. Section 34 of the Principal Ordinance is amended—

- (a) by omitting from paragraph (1) (a) “office of the Secretary” and substituting “Department”; and
- (b) by omitting from paragraph (1) (c) “14 or 22C” and substituting “14, 15A, 22C or 22EA”.

Evidence

20. Section 35 of the Principal Ordinance is amended—

- (a) by omitting from paragraph (1) (b) “twelve of this Ordinance” and substituting “12 or 15A”;
- (b) by inserting in subparagraph (1) (c) (i) “, 15A” after “14”; and
- (c) by inserting in subparagraph (1) (c) (ii) “, 22EA” after “22C”.

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on 7 September 1988.
2. No. 6, 1926 as amended by Nos. 5, 12 and 17, 1929; No. 5, 1930; No. 5, 1931; No. 4, 1933; Nos. 1 and 27, 1937; Nos. 25 and 35, 1938; No. 5, 1950; No. 21, 1959; No. 5, 1967; No. 47, 1970; No. 38, 1971; No. 29, 1974; No. 12, 1975; No. 69, 1976; Nos. 1, 21 and 44, 1977; No. 29, 1979; No. 35, 1981; Nos. 9 and 12, 1983; No. 27, 1984; No. 52, 1985; Nos. 2 and 89, 1986.