

*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

**R. E. WARD,**  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 29 November, 1977.*

## **New South Wales**



ANNO VICESIMO SEXTO

**ELIZABETHÆ II REGINÆ**

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**Act No. , 1977.**

An Act to amend the Local Government Act, 1919, with respect to the making and levying of rates and to validate certain minimum amounts of rates.

**BE**

*Local Government (Rating) Amendment.*

**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

5 **1.** This Act may be cited as the "Local Government (Rating) Amendment Act, 1977". Short title.

**2.** This Act contains the following Schedules :— Schedules.

10 SCHEDULE 1.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO STANDARD RATES.

SCHEDULE 2.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO DIFFERENTIAL GENERAL RATES.

15 SCHEDULE 3.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO MINIMUM AMOUNTS OF RATES.

SCHEDULE 4.—AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE RATES.

20 **3.** The Local Government Act, 1919, is amended in the manner set forth in Schedules 1–4. Amendment of Act No. 41, 1919.

**4.** A minimum amount of a rate which would have been valid had the provisions of section 126 (3) of the Local Government Act, 1919, as amended by this Act, been in force at the time the minimum amount was determined, or was purported to have been determined, is hereby validated. Validation—minimum amounts of differential general rates.

*Local Government (Rating) Amendment.*

5 5. (1) A minimum amount of a rate purporting to have been determined or prescribed by a council under the Local Government Act, 1919, prior to the date of assent to this Act, is not invalid and shall be deemed never to have been invalid by reason—

Validation—  
minimum  
amounts of  
rates  
generally.

- (a) that the minimum amount is levied on the whole or any part of the land subject to the rate; or
- (b) of the size of the minimum amount.

10 (2) Nothing in subsection (1) applies to or in respect of a minimum amount of a rate referred to in section 6.

6. A minimum amount of a rate purporting to have been determined or prescribed by The Council of the City of Blue Mountains in 1976 or 1977 is hereby validated and shall be deemed always to have been valid.

Validation—  
minimum  
amounts of  
certain  
rates of  
The Council  
of the  
City of  
Blue  
Mountains.

15 7. Where a person, being a person who, in respect of rates levied in 1977—

Savings  
provision—  
payment of  
1977 rates  
by  
instalments.

(a) made an election in accordance with section 160DA (1) of the Local Government Act, 1919, to pay those rates by 4 instalments;

20 (b) had complied with section 160DA as at 23rd September, 1977; and

25 (c) had not, after 23rd September, 1977, paid any subsequent instalment on or before the day on which the subsequent instalment or subsequent instalments, as the case may be, became due,

*Local Government (Rating) Amendment.*

pays all such subsequent instalments within 1 month of the date of assent to this Act, the person—

- 5 (d) shall be entitled to make an election under section 160DA (1) of that Act in respect of rates levied in 1978 notwithstanding that the payment of any such subsequent instalment in accordance with this section may be made on or after the day on which those rates are levied; and
- 10 (e) shall not be liable to any increase in respect of any such subsequent instalment pursuant to section 158 of that Act.

SCHEDULE 1.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES.

15 Sections 129, 130, 131, 131A, 131B—

After the short heading following section 128, insert :—

129. (1) In sections 130, 131, 131A and 131B—

Interpretation:  
secs. 130-131B.

20 “base rate” means a base rate referred to in section 130;

“general purpose rate” means a general rate, special rate, local rate or loan rate, but does not include—

- 25 (a) a rate levied in respect of water or sewerage works, or proposed water or sewerage works, or in respect of a trading undertaking;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 (b) a rate levied under any special Act,  
as referred to in section 128; or

(c) a rate of a class or description  
prescribed by ordinance for the  
purposes of this paragraph;

10 “minimum rate” means the minimum amount of  
a rate levied in respect of a separate parcel  
of land under section 126 as in force  
immediately before the date of assent to the  
Local Government (Rating) Amendment  
Act, 1977;

15 “standard rate” means a standard rate referred  
to in section 131;

“the 1976 Act” means the Local Government  
(Rating) Further Amendment Act, 1976.

20 (2) A reference in section 130, 131 or 131A  
to—

25 (a) the unimproved capital value of land in a  
council’s area as at a particular date is a  
reference to the unimproved capital value  
of that land as shown in the council’s  
valuation book on that date; and

(b) the expressing of an amount in dollars or  
cents includes a reference to the expressing  
of the amount in parts of dollars or of cents,  
respectively.

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*Local Government (Rating) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 130. (1) For the purposes of section 131, a council in existence on 31st December, 1977, has a base rate for 1978. a Base rates, for determining standard rates under sec. 131.

10 (2) For the purposes of section 131, a council which comes into existence on or after 1st January, 1978, has a base rate for the year in which it comes into existence.

(3) For the purposes of subsection (1), a council's base rate for 1978 is—

15 (a) where the council, with the consent of the Minister under section 4 (3) of the 1976 Act, made and levied any general purpose rate for 1977—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette;

20 (b) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) but did make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as is determined in accordance with subsection (4); or

25 (c) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) and did not make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD AMOUNTS OF RATES—*continued.*

5 (4) The amount referred to in subsection  
(3) (b) to be determined in accordance with this  
subsection is—

10 (a) where one general purpose rate was made  
and levied by the council for 1976—the  
amount (expressed in cents) in the dollar;  
or

(b) where more than one general purpose rate  
was made and levied by the council for 1976  
—the aggregate of the amounts (expressed  
in cents) in the dollar,

15 calculated, in respect of the general purpose rate or  
each general purpose rate so made and levied, as the  
case may require, in accordance with the following  
formula :—

20 
$$A = \frac{V1}{V2} \left( G + \frac{M - R}{V1} \right)$$

where, in respect of any one general purpose rate  
so made—

A represents—

25 (i) the amount; or  
(ii) the amount to be aggregated with other  
such amounts,

as the case may require;

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 G represents the amount (expressed in cents) in  
the dollar of the general purpose rate, that  
amount being—

10 (i) increased or decreased by the percent-  
age, if any, by which the general  
purpose rate was increased or  
decreased pursuant to section 5 (1)  
of the 1976 Act; and

(ii) reduced, where appropriate, in  
accordance with subsection (5);

15 M represents, where a minimum rate was levied in  
1976 in respect of the general purpose rate,  
the total amount (expressed in cents) payable  
as minimum rates so levied in respect of all  
the land subject to the minimum rate, that  
20 total amount being increased or decreased by  
the percentage, if any, by which the general  
purpose rate in respect of which the minimum  
rate was payable was increased or decreased  
pursuant to section 5 (1) of the 1976 Act;

25 R represents, where a minimum rate was levied in  
1976 in respect of the general purpose rate,  
the total amount (expressed in cents) payable  
as rates in respect of all the land subject to  
the minimum rate had the amount been  
30 determined solely by reference to the amount  
in the dollar of the general purpose rate, being  
the general purpose rate as increased or  
decreased by the percentage, if any, by which  
it was increased or decreased pursuant to  
section 5 (1) of the 1976 Act;



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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 V1 represents the unimproved capital value  
(expressed in dollars) as at 1st January, 1976,  
of all the ratable land in the council's area;  
and

V2 represents—

10 (i) where a general valuation or general  
valuations in respect of the whole or  
part of the council's area has or have  
been furnished under section 48 of the  
Valuation of Land Act, 1916, or  
15 under Schedule 3 to the council after  
1st January, 1976, and before 1st  
January, 1978, the unimproved capital  
value (expressed in dollars) as at 1st  
January, 1978, of all the ratable land  
in the council's area; or

20 (ii) where no such general valuation has  
been furnished to the council after 1st  
January, 1976, the unimproved capital  
value (expressed in dollars) as at 1st  
25 January, 1976, of all the ratable land  
in the council's area.

30 (5) If a general purpose rate to which sub-  
section (4) relates was made in respect of some but  
not all of the ratable land in the council's area, the  
amount (expressed in cents) in the dollar of the  
general purpose rate shall, for the purposes of sub-  
section (4), be reduced to so much thereof as bears to  
the amount the same proportion as the unimproved  
capital value (as at 1st January, 1976) of the land in

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5       respect of which the rate was made bears to the unimproved capital value (as at that date) of all the ratable land in the area.

10       (6) For the purposes of subsection (2), a council's base rate for the year in which it comes into existence is such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

15       131. (1) For the purposes of section 131A, a Standard council that has a base rate for a year has a standard rate for that year and a standard rate for each succeeding year. <sup>rates.</sup>

20       (2) A council's standard rate for—  
(a) the year for which it has a base rate—is the same as its base rate; and  
(b) any subsequent year—is the same as its standard rate for the immediately preceding year,

subject to any variation under subsection (3), (4) or (5).

25       (3) If a general valuation or general valuations in respect of the whole or a part of an area is or are furnished under section 48 of the Valuation of Land Act, 1916, or under Schedule 3 to the council of the area during, but after 1st January, in, a year, the standard rate for the following year shall, subject

*Local Government (Rating) Amendment.*SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD AMOUNTS OF RATES—*continued.*

5 to any variation under subsection (4) or (5), be that  
determined in accordance with the following  
formula :—

$$R2 = R1 \times \frac{V1}{V2}$$

10 where—

R1 represents the rate that would, but for this  
subsection, be the standard rate for that  
following year;

15 R2 represents the standard rate to be determined  
for that following year;

V1 represents the unimproved capital value (as  
at 1st January in the firstmentioned year)  
of all the ratable land in the council's area;  
and

20 V2 represents the unimproved capital value (as  
at 1st January in that following year) of  
all the ratable land in that area.

25 (4) The Minister may, by order published  
in the Gazette, make a general variation of standard  
rates, by which councils' standard rates for a specified  
year are increased or decreased by a specified  
percentage.

30 (5) The Minister may, by order published in  
the Gazette, make a special variation of a specified  
council's standard rate, by which that council's  
standard rate for a specified year is increased or  
decreased by a specified percentage.

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 (6) Subject to subsection (7), a general variation applies to all councils uniformly, but does not apply to a council specified (in the order by which the variation is made) as being a council to which the variation does not apply.

10 (7) A general variation for a year does not apply, and (where relevant) shall be deemed never to have applied, to a council to which a special variation for that year applies, whether the general variation was made before, on or after the day on which the special variation was made.

15 (8) An order published under subsection (4) or (5) on or after 1st January in the year in respect of which it is made has no effect, if it would operate to decrease any council's standard rate for that year.

20 (9) An order published under subsection (4) or (5) may not be rescinded, revoked, altered or varied on or after 1st January in the year in respect of which it is made, if to do so would result in a decrease in any council's standard rate for that year.

25 (10) Orders under subsections (4) and (5) may be contained in the same instrument or in different instruments.

30 131A. (1) A council shall not make general purpose rates for a year if the amount calculated as at 1st January in that year as the amount payable thereby as rates (based on the unimproved capital value, as at 1st January in that year, of all the ratable land in the

General purpose rates not to be made so as to yield in excess of standard rate amount.

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 council's area) exceeds the amount determined in accordance with the following formula :—

$$P = S \times U$$

where—

P represents the amount to be determined;

10 S represents the council's standard rate for that year; and

U represents the unimproved capital value (as at 1st January in that year) of all the ratable land in the council's area.

15 (2) Where a council contravenes subsection (1) in making general purpose rates for a year—

(a) subject to paragraph (b), the contravention does not affect the validity of the rates; and

20 (b) the general purpose rates made for the following year by the council shall be invalid for all purposes unless—

25 (i) before the rates were made the council submitted to the Minister such information respecting the general purpose rates proposed to be made for that following year as the Minister may require and the Minister, by order published in the Gazette, approved of their being made;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 (ii) the rates are of kinds and amounts  
in the dollar specified in the  
approval; and

(iii) the council did not contravene sub-  
section (1) in making the rates.

10 (3) The Minister may, by order published  
in the Gazette, exempt a specified council from the  
operation of subsection (2) (b) for a specified year.

15 (4) Section 601 does not apply to or in  
respect of a rate that is invalid by reason of subsection  
(2) (b), and section 599 does not prevent a person's  
liability for a rate being disputed on the ground of that  
invalidity.

20 131B. Sections 129, 130, 131 and 131A apply to Applica-  
tion  
of secs.  
129-131A  
to county  
councils.  
and in respect of rates made by a county council that,  
if made by a council, would be general purpose rates,  
and so apply as if references in those sections to—

(a) a council were references to a county  
council; and

(b) a council's area were references to a county  
district.

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*Local Government (Rating) Amendment.*

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SCHEDULE 2.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES.

- 5 (1) (a) Section 118 (1), definitions of "home occupation",  
"non-residential land"—

After the definition of "defined", insert :—

10 "home occupation" means an occupation  
carried on in a dwelling-house, or a  
dwelling in a residential flat building, by  
the permanent residents of the dwelling-  
house or the dwelling which does not  
involve any of the following :—

- 15 (a) the registration of the dwelling-  
house or dwelling under the  
Factories, Shops and Industries  
Act, 1962;
- (b) the employment of persons other  
than the permanent residents; or
- 20 (c) the display of goods, whether in  
a window or otherwise;

"non-residential land" means—

- (a) in relation to land, other than  
vacant land—
- 25 (i) a parcel of ratable land,  
any part of which, or any  
part of the improvements

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

- 5 on which, is used for the time being by the occupier, or is designed or adapted for use, for professional, business, commercial or industrial purposes, not being a home occupation; and
- 10 (i) a parcel of ratable land occupied or used as the site of a guest-house, or a boarding-house, containing more than 10 bedrooms; and
- 15 (ii) a parcel of ratable land occupied or used as the site of a guest-house, or a boarding-house, containing more than 10 bedrooms; and
- 20 (b) in relation to vacant land, a parcel of ratable land which, under a prescribed scheme within the meaning of Part XIIA or an interim development order within the meaning of section 342T (1)—
  - 25 (i) is within a business or commercial, or an industrial, zone; or
  - 30 (ii) where a use of the land is or uses of the land are specified otherwise than by means of zoning, may be used for a business or commercial, or an industrial, purpose,

SCHEDULE



*Local Government (Rating) Amendment.*

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

5 but does not include a parcel of ratable  
land which is wholly or mainly used for  
the time being by the occupier for  
carrying on one or more of the businesses  
or industries referred to in paragraph (a)  
10 of the definition of "rural land" in this  
subsection or an oyster farm referred to  
in paragraph (b) of that definition;

(b) Section 118 (4) (a)—

Omit the paragraph, insert instead :—

15 (a) in respect of ratable land (not being rural  
land in respect of which a general rate is  
determined under paragraph (b) or non-  
residential land in respect of which a  
20 general rate is determined under para-  
graph (c)) in any town, village, centre  
of population or urban area within the  
council's area and which is specified in  
that resolution or any towns, villages,  
centres of population or urban areas  
25 within the council's area and which are  
so specified, that the general rate shall be  
such amount in the dollar (being greater  
or less than the amount referred to in  
subsection (3)) as may be specified in  
30 the resolution in relation to any such  
town, village, centre of population or  
urban area so specified;

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(c) Section 118 (4) (b)—

5 Omit “resolution,” insert instead “resolution in  
relation to any such rural land; or”.

(d) Section 118 (4) (c)—

After section 118 (4) (b), insert :—

(c) in respect of ratable land, being—

- 10 (i) all non-residential land in the  
area;
- 15 (ii) non-residential land within a  
specified town, village, centre of  
population or urban area within  
the area or specified towns,  
villages, centres of population or  
urban areas within the area; or
- 20 (iii) all non-residential land in the  
area except that within a specified  
town, village, centre of popula-  
tion or urban area within the area  
or specified towns, villages,  
centres of population or urban  
areas within the area,

25 that the general rate shall be such amount  
in the dollar (being greater than the  
amount referred to in subsection (3) and,  
where an amount is determined pursuant  
to paragraph (a) in respect of the towns,  
villages, centres of population or urban  
30 areas within which the whole of the non-  
residential land is situated, greater than  
that amount) as may be specified in the  
resolution in relation to that non-  
residential land,

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(e) Section 118 (5)—

5 Omit the subsection, insert instead :—

(5) The council may determine a general rate under subsection (4) (c) in respect of non-residential land within any town, village, centre of population or urban area notwithstanding that it has not, in the resolution making the general rate, determined a general rate under subsection (4) (a) in respect of the town, village, centre of population or urban area.

(f) Section 118 (6)—

15 Omit “(paragraph (b) (i) excepted)”, insert instead “(paragraphs (b) (i) and (c) (i) excepted)”.

(g) Section 118 (7)—

20 Omit “The onus of proof that land is rural land shall be upon the ratepayer and the council’s decision with regard thereto may”, insert instead :—

The onus of proof that land—

(a) is rural land; or  
25 (b) is not non-residential land,  
shall lie upon the ratepayer and the council’s decision with regard thereto may, at any time

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

5           within 30 days after the prescribed notice to  
pay the rate in respect of the land has been  
served in accordance with this Act,

(2) (a) Section 118AA (1)—

10           Omit “(paragraph (b) (i) excepted)” wherever  
occurring, insert instead “(paragraphs (b) (i)  
and (c) (i) excepted)”.

(b) Section 118AA (3)—

          Omit “(paragraph (b) (i) excepted)”, insert  
instead “(paragraphs (b) (i) and (c) (i)  
excepted)”.

15       (c) Section 118AA (4)—

          Omit “(paragraph (b) (i) excepted)”, insert  
instead “(paragraphs (b) (i) and (c) (i)  
excepted)”.

(3) Section 118AB—

20       After section 118AA, insert :—

25       118AB. (1) Where the Minister is of the opinion  
that a council has, in a year, misused its powers under  
section 118 (4), he may, by order published in the  
Gazette, declare that the general rate to be made by  
the council for the following year is a rate to which  
subsection (2) applies.

Invalidity  
of certain  
differen-  
tial general  
rates.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

5 (2) A rate declared under subsection (1)  
to be a rate to which this subsection applies shall be  
invalid for all purposes unless—

10 (a) before the rate is made, the council submits  
to the Minister such information respecting  
the rate proposed to be made for the year to  
which the Minister's order relates as the  
Minister may require and the Minister, by  
order published in the Gazette, approves of  
the making of the rate; and

15 (b) the rate is made in accordance with the  
approval.

20 (3) Section 601 does not apply to or in  
respect of a rate that is invalid by reason of subsection  
(2), and section 599 does not prevent a person's  
liability for a rate being disputed on the ground of  
that invalidity.

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SCHEDULE 3.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES.

(1) Sections 126, 126A—

25 Omit section 126, insert instead :—

126. (1) In this section, "vacant land" means land Minimum  
(other than land of such class or description as may amounts.  
be prescribed) which does not have a building (other

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 than a building of such class or description as may be prescribed) erected thereon.

(2) A council, in a resolution making a rate—

10 (a) may specify a minimum amount of the rate which shall be levied in respect of each separate parcel; or

(b) may specify—

15 (i) a minimum amount of the rate which shall be levied in respect of each separate parcel, other than a separate parcel consisting of vacant land; and

20 (ii) a minimum amount of the rate, being less than the minimum amount of the rate specified under subparagraph (i), which shall be levied in respect of each separate parcel consisting of vacant land.

25 (3) Where a council makes a general rate under section 118 (3) and one or more differential general rates under section 118 (4), it may specify a different minimum amount pursuant to subsection (2) (a), or different minimum amounts pursuant to subsection (2) (b), of each rate so made.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5           (4) The minimum amount of a rate shall  
be—

(a) in respect of a general rate—

10           (i) such amount as is determined by the  
council, not exceeding \$100 or such  
greater amount as may be pre-  
scribed; or

15           (ii) such greater amount as the Minister  
may, by notice published in the  
Gazette, approve in respect of a  
council specified in the notice for a  
year so specified; and

(b) in respect of any other rate (not being a  
rate made under Part XIV), such amount  
as is determined by the council, not exceed-  
ing \$2.

20           (5) A minimum amount of a rate is not  
invalid by reason—

(a) that the minimum amount is levied on the  
whole or any part of the land subject to the  
rate; or

25           (b) of the size of the minimum amount.

126A. (1) In this section, a reference to a class of  
general rate is a reference to a general rate made  
under section 118 (3) or any differential general rate  
made under section 118 (4).

Aggregation  
of values of  
certain  
parcels  
subject to  
minimum  
amounts.

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 (2) Notwithstanding any other provision of  
this Part, where a council—

(a) makes a class of general rate; and

10 (b) specifies a minimum amount of the class  
under section 126 (2) (a) or minimum  
amounts of the class under section 126 (2)  
(b),

it may, in the resolution making the class of general  
rate, resolve that subsection (3) shall apply to the  
levying of that class of general rate.

15 (3) Except as provided by subsection (4),  
where, pursuant to subsection (2), a council resolves  
that this subsection shall apply to the levying of a  
class of general rate, it shall, in respect of a person  
who, as at 1st January in the year for which the class  
20 is made, was the owner, in the same ownership,  
of one or more separate parcels subject to the class and  
in respect of which the minimum amount of the class  
specified under section 126 (2) (a), or either of the  
minimum amounts of the class specified under section  
126 (2) (b), as the case may be, applied—

25 (a) aggregate—

(i) the unimproved capital value of each  
such separate parcel; and

30 (ii) where, on that date, the person was  
the owner of one or more separate  
parcels subject to the class but in  
respect of which neither the mini-  
mum amount of the class specified  
under section 126 (2) (a) nor

SCHEDULE





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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5                   126 (2) (b) (ii), the minimum  
                          amount of the class so specified,  
                          whichever is the higher.

10                   (5) Nothing in subsection (3) requires a  
                          council to aggregate the unimproved capital value of  
                          a separate parcel referred to in that subsection in  
                          respect of which it has, before a rate is levied in  
                          accordance with that subsection, received notice in  
                          the form of the prescribed notice of transfer referred  
                          to in section 148 that the separate parcel has ceased  
15                   to be in the same ownership of the person by whom  
                          it was owned as at the preceding 1st January.

20                   (6) A person to whom subsection (3)  
                          applies may, on the ground that a council has failed  
                          to levy a rate in respect of his land in accordance with  
                          that subsection, appeal to a court of petty sessions or  
                          the Land and Valuation Court in the manner pro-  
                          vided by section 133, if the Valuation of Land Act,  
                          1916, applies to the area, or by section 18 of Schedule  
                          3, if the Valuation of Land Act, 1916, does not apply,  
                          and the provisions of section 133, or of sections 18 to  
25                   22 of Schedule 3, as the case may require, shall,  
                          mutatis mutandis, apply with respect to the appeal.

(2) (a) Section 378 (6)—

Omit "land not built upon", insert instead  
"vacant land (as defined in section 126 (1))".

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(b) Section 378 (6)—

5           Omit “not built upon” where secondly occurring,  
            insert instead “vacant land (as so defined)”.

(c) Section 378 (7)–(9)—

            After section 378 (6), insert :—

10           (7) A minimum amount of a rate is not  
            invalid by reason—

            (a) that the minimum amount is levied  
                on the whole or any part of the land  
                subject to the rate; or

            (b) of the size of the minimum amount.

15           (8) Where the Minister is of the opinion that  
            a council has, in a year, misused its powers under  
            subsection (6), he may, by order published in  
            the Gazette, declare that a rate, being a rate of  
20           the kind in respect of which the council’s powers  
            under subsection (6) were misused, to be made  
            by the council for the following year or such other  
            year as may be specified in his order is a rate  
            to which subsection (9) applies.

25           (9) A rate declared under subsection (8) to  
            be a rate to which this subsection applies shall be  
            invalid for all purposes unless—

30           (a) before the rate is made, the council  
                submits to the Minister such informa-  
                tion respecting the rate proposed to be  
                made for the year to which the

*Local Government (Rating) Amendment.*

SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 Minister's order relates and any mini-  
minimum amount proposed to be  
prescribed in relation to the rate as the  
Minister may require and the Minister,  
by order published in the Gazette,  
10 approves of the making of the rate and  
the prescription of the minimum  
amount; and

(b) the rate is made and the minimum  
amount is prescribed in accordance  
with the approval.

15 (10) Section 601 does not apply to or in  
respect of a rate that is invalid by reason of  
subsection (9), and section 599 does not prevent  
a person's liability for a rate being disputed on  
the ground of that invalidity.

20

SCHEDULE 4.

Sec. 3.

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE  
RATES.

(1) Section 379 (4A)—

25

After "Water", insert "supply local rates".

SCHEDULE

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*Local Government (Rating) Amendment.*

---

SCHEDULE 4—*continued.*

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

- 5 (2) Section 379 (4B)—  
After “Water”, insert “supply local rates”.
- (3) Section 379 (4C)—  
After “Water”, insert “supply local rates”.
- (4) Section 379 (5), short heading—
- 10 Omit “*Water and sewerage rates.*”, insert instead  
“*Water supply local rates and sewerage local rates.*”.
- (5) Section 379 (5)—  
Omit “rate”, insert instead “rates”.
- (6) Section 379 (5B)—
- 15 After “water” where firstly occurring, insert “supply”.
- (7) Section 379 (5E)—  
After section 379 (5D), insert :—
- (5E) The council may exempt from water supply  
local rates and sewerage local rates any land which,  
20 in the opinion of the council, it is impracticable,  
having regard to the physical features of the land or

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

5 any unusual cost which may be incurred, to supply  
with water or connect to the sewer, as the case may be.

(8) Section 379 (7)—

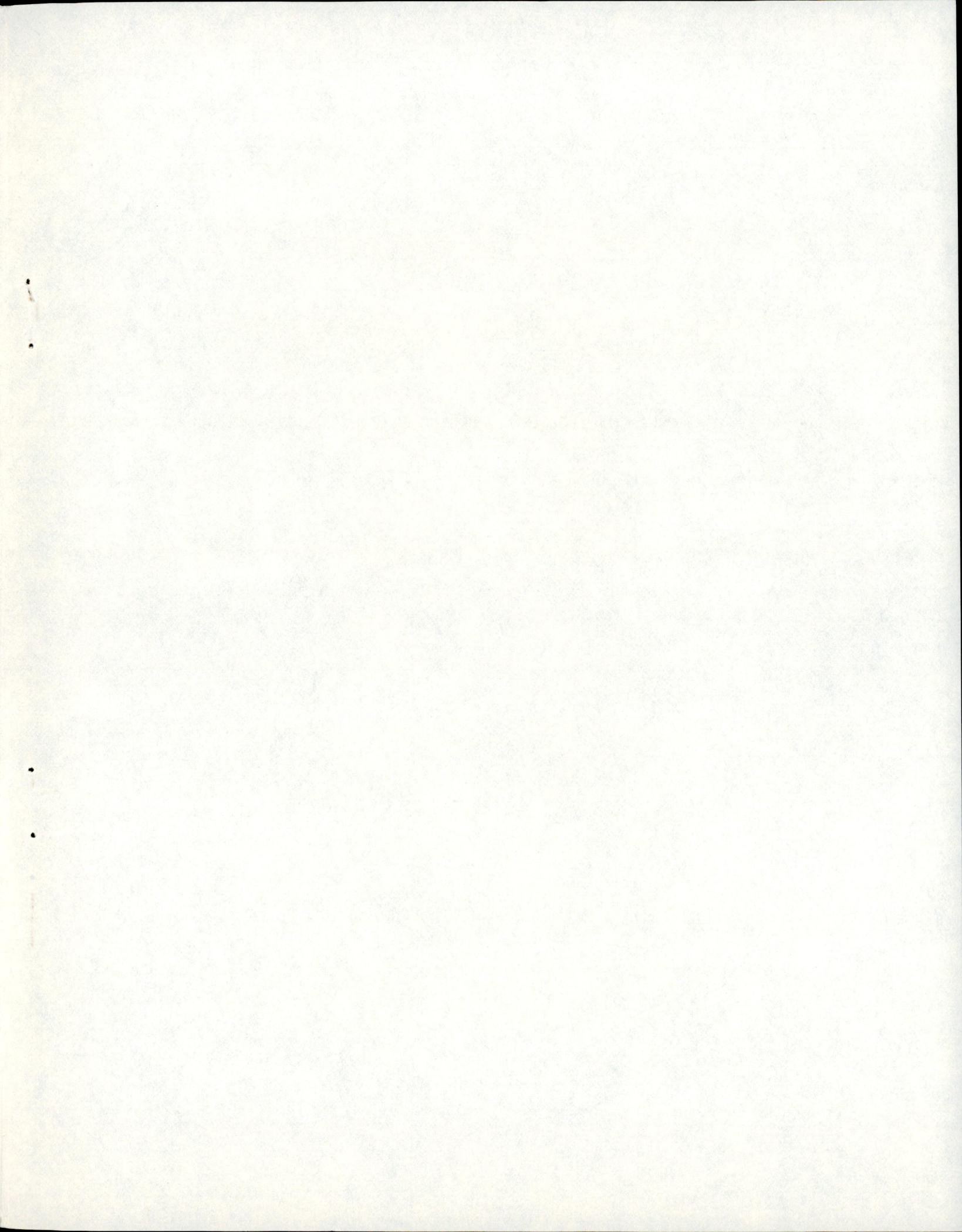
After “water”, insert “supply local rates”.

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**BY AUTHORITY**

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1977

[32c]







**LOCAL GOVERNMENT (RATING)  
AMENDMENT BILL, 1977**

No. , 1977.

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**A BILL FOR**

An Act to amend the Local Government Act, 1919, with respect to the making and levying of rates and to validate certain minimum amounts of rates.

[MR JENSEN—23 November, 1977.]

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**BE**

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*Local Government (Rating) Amendment.*

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**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

5   **1.** This Act may be cited as the "Local Government (Rating) Amendment Act, 1977". Short title.

**2.** This Act contains the following Schedules :— Schedules.

10       **SCHEDULE 1.**—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO STANDARD RATES.

**SCHEDULE 2.**—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO DIFFERENTIAL GENERAL RATES.

15       **SCHEDULE 3.**—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO MINIMUM AMOUNTS OF RATES.

**SCHEDULE 4.**—AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE RATES.

20   **3.** The Local Government Act, 1919, is amended in the manner set forth in Schedules 1–4. Amendment  
of Act No.  
41, 1919.

25   **4.** A minimum amount of a rate which would have been valid had the provisions of section 126 (3) of the Local Government Act, 1919, as amended by this Act, been in force at the time the minimum amount was determined, or was purported to have been determined, is hereby validated. Validation—  
minimum  
amounts of  
differential  
general  
rates.

*Local Government (Rating) Amendment.*

5 5. (1) A minimum amount of a rate purporting to have been determined or prescribed by a council under the Local Government Act, 1919, prior to the date of assent to this Act, is not invalid and shall be deemed never to have been invalid by reason—

Validation—  
minimum  
amounts of  
rates  
generally.

- (a) that the minimum amount is levied on the whole or any part of the land subject to the rate; or
- (b) of the size of the minimum amount.

10 (2) Nothing in subsection (1) applies to or in respect of a minimum amount of a rate referred to in section 6.

6. A minimum amount of a rate purporting to have been determined or prescribed by The Council of the City of Blue Mountains in 1976 or 1977 is hereby validated and shall be deemed always to have been valid.

Validation—  
minimum  
amounts of  
certain  
rates of  
The Council  
of the  
City of  
Blue  
Mountains.

15 7. Where a person, being a person who, in respect of rates levied in 1977—

Savings  
provision—  
payment of  
1977 rates  
by  
instalments.

- 20 (a) made an election in accordance with section 160DA (1) of the Local Government Act, 1919, to pay those rates by 4 instalments;
- (b) had complied with section 160DA as at 23rd September, 1977; and
- 25 (c) had not, after 23rd September, 1977, paid any subsequent instalment on or before the day on which the subsequent instalment or subsequent instalments, as the case may be, became due,

pays

*Local Government (Rating) Amendment.*

pays all such subsequent instalments within 1 month of the date of assent to this Act, the person—

- 5 (d) shall be entitled to make an election under section 160DA (1) of that Act in respect of rates levied in 1978 notwithstanding that the payment of any such subsequent instalment in accordance with this section may be made on or after the day on which those rates are levied; and
- 10 (e) shall not be liable to any increase in respect of any such subsequent instalment pursuant to section 158 of that Act.

SCHEDULE 1.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES.

15 Sections 129, 130, 131, 131A, 131B—

After the short heading following section 128,  
insert :—

20 129. (1) In sections 130, 131, 131A and 131B—

Interpre-  
tation:  
secs. 130-  
131B.

“base rate” means a base rate referred to in section 130;

“general purpose rate” means a general rate, special rate, local rate or loan rate, but does not include—

- 25 (a) a rate levied in respect of water or sewerage works, or proposed water or sewerage works, or in respect of a trading undertaking;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 (b) a rate levied under any special Act,  
as referred to in section 128; or

(c) a rate of a class or description  
prescribed by ordinance for the  
purposes of this paragraph;

10 “minimum rate” means the minimum amount of  
a rate levied in respect of a separate parcel  
of land under section 126 as in force  
immediately before the date of assent to the  
Local Government (Rating) Amendment  
Act, 1977;

15 “standard rate” means a standard rate referred  
to in section 131;

“the 1976 Act” means the Local Government  
(Rating) Further Amendment Act, 1976.

20 (2) A reference in section 130, 131 or 131A  
to—

25 (a) the unimproved capital value of land in a  
council’s area as at a particular date is a  
reference to the unimproved capital value  
of that land as shown in the council’s  
valuation book on that date; and

(b) the expressing of an amount in dollars or  
cents includes a reference to the expressing  
of the amount in parts of dollars or of cents,  
respectively.

SCHEDULE

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*Local Government (Rating) Amendment.*

---

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 130. (1) For the purposes of section 131, a council in existence on 31st December, 1977, has a base rate for 1978.

Base rates, for determining standard rates under sec. 131.

10 (2) For the purposes of section 131, a council which comes into existence on or after 1st January, 1978, has a base rate for the year in which it comes into existence.

(3) For the purposes of subsection (1), a council's base rate for 1978 is—

15 (a) where the council, with the consent of the Minister under section 4 (3) of the 1976 Act, made and levied any general purpose rate for 1977—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette;

20 (b) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) but did make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as is determined in accordance with subsection (4); or

25 (c) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) and did not make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

30

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD AMOUNTS OF RATES—*continued.*

5 (4) The amount referred to in subsection  
(3) (b) to be determined in accordance with this  
subsection is—

10 (a) where one general purpose rate was made  
and levied by the council for 1976—the  
amount (expressed in cents) in the dollar;  
or

(b) where more than one general purpose rate  
was made and levied by the council for 1976  
—the aggregate of the amounts (expressed  
in cents) in the dollar,

15 calculated, in respect of the general purpose rate or  
each general purpose rate so made and levied, as the  
case may require, in accordance with the following  
formula :—

20 
$$A = \frac{V1}{V2} \left( G + \frac{M - R}{V1} \right)$$

where, in respect of any one general purpose rate  
so made—

A represents—

25 (i) the amount; or

(ii) the amount to be aggregated with other  
such amounts,

as the case may require;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 G represents the amount (expressed in cents) in  
the dollar of the general purpose rate, that  
amount being—

(i) increased or decreased by the percent-  
age, if any, by which the general  
purpose rate was increased or  
10 decreased pursuant to section 5 (1)  
of the 1976 Act; and

(ii) reduced, where appropriate, in  
accordance with subsection (5);

15 M represents, where a minimum rate was levied in  
1976 in respect of the general purpose rate,  
the total amount (expressed in cents) payable  
as minimum rates so levied in respect of all  
the land subject to the minimum rate, that  
20 total amount being increased or decreased by  
the percentage, if any, by which the general  
purpose rate in respect of which the minimum  
rate was payable was increased or decreased  
pursuant to section 5 (1) of the 1976 Act;

25 R represents, where a minimum rate was levied in  
1976 in respect of the general purpose rate,  
the total amount (expressed in cents) payable  
as rates in respect of all the land subject to  
the minimum rate had the amount been  
determined solely by reference to the amount  
30 in the dollar of the general purpose rate, being  
the general purpose rate as increased or  
decreased by the percentage, if any, by which  
it was increased or decreased pursuant to  
section 5 (1) of the 1976 Act;

SCHEDULE



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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 V1 represents the unimproved capital value  
(expressed in dollars) as at 1st January, 1976,  
of all the ratable land in the council's area;  
and

V2 represents—

10 (i) where a general valuation or general  
valuations in respect of the whole or  
part of the council's area has or have  
been furnished under section 48 of the  
Valuation of Land Act, 1916, or  
15 under Schedule 3 to the council after  
1st January, 1976, and before 1st  
January, 1978, the unimproved capital  
value (expressed in dollars) as at 1st  
January, 1978, of all the ratable land  
in the council's area; or

20 (ii) where no such general valuation has  
been furnished to the council after 1st  
January, 1976, the unimproved capital  
value (expressed in dollars) as at 1st  
January, 1976, of all the ratable land  
25 in the council's area.

(5) If a general purpose rate to which sub-  
section (4) relates was made in respect of some but  
not all of the ratable land in the council's area, the  
amount (expressed in cents) in the dollar of the  
30 general purpose rate shall, for the purposes of sub-  
section (4), be reduced to so much thereof as bears to  
the amount the same proportion as the unimproved  
capital value (as at 1st January, 1976) of the land in

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 respect of which the rate was made bears to the unimproved capital value (as at that date) of all the ratable land in the area.

(6) For the purposes of subsection (2), a council's base rate for the year in which it comes into existence is such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

15 131. (1) For the purposes of section 131A, a council that has a base rate for a year has a standard rate for that year and a standard rate for each succeeding year.

(2) A council's standard rate for—  
(a) the year for which it has a base rate—is the same as its base rate; and  
(b) any subsequent year—is the same as its standard rate for the immediately preceding year,

subject to any variation under subsection (3), (4) or (5).

25 (3) If a general valuation or general valuations in respect of the whole or a part of an area is or are furnished under section 48 of the Valuation of Land Act, 1916, or under Schedule 3 to the council of the area during, but after 1st January, in, a year, the standard rate for the following year shall, subject

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD AMOUNTS OF RATES—*continued.*

5 to any variation under subsection (4) or (5), be that  
determined in accordance with the following  
formula :—

$$R2 = R1 \times \frac{V1}{V2}$$

10 where—

R1 represents the rate that would, but for this  
subsection, be the standard rate for that  
following year;

15 R2 represents the standard rate to be determined  
for that following year;

V1 represents the unimproved capital value (as  
at 1st January in the firstmentioned year)  
of all the ratable land in the council's area;  
and

20 V2 represents the unimproved capital value (as  
at 1st January in that following year) of  
all the ratable land in that area.

25 (4) The Minister may, by order published  
in the Gazette, make a general variation of standard  
rates, by which councils' standard rates for a specified  
year are increased or decreased by a specified  
percentage.

30 (5) The Minister may, by order published in  
the Gazette, make a special variation of a specified  
council's standard rate, by which that council's  
standard rate for a specified year is increased or  
decreased by a specified percentage.

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 (6) Subject to subsection (7), a general variation applies to all councils uniformly, but does not apply to a council specified (in the order by which the variation is made) as being a council to which the variation does not apply.

10 (7) A general variation for a year does not apply, and (where relevant) shall be deemed never to have applied, to a council to which a special variation for that year applies, whether the general variation was made before, on or after the day on which the special variation was made.

15 (8) An order published under subsection (4) or (5) on or after 1st January in the year in respect of which it is made has no effect, if it would operate to decrease any council's standard rate for that year.

20 (9) An order published under subsection (4) or (5) may not be rescinded, revoked, altered or varied on or after 1st January in the year in respect of which it is made, if to do so would result in a decrease in any council's standard rate for that year.

25 (10) Orders under subsections (4) and (5) may be contained in the same instrument or in different instruments.

30 131A. (1) A council shall not make general purpose rates for a year if the amount calculated as at 1st January in that year as the amount payable thereby as rates (based on the unimproved capital value, as at 1st January in that year, of all the ratable land in the

General purpose rates not to be made so as to yield in excess of standard rate amount.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 council's area) exceeds the amount determined in  
accordance with the following formula :—

$$P = S \times U$$

where—

P represents the amount to be determined;

10 S represents the council's standard rate for that  
year; and

U represents the unimproved capital value (as  
at 1st January in that year) of all the ratable  
land in the council's area.

15 (2) Where a council contravenes subsection  
(1) in making general purpose rates for a year—

(a) subject to paragraph (b), the contravention  
does not affect the validity of the rates; and

20 (b) the general purpose rates made for the  
following year by the council shall be  
invalid for all purposes unless—

25 (i) before the rates were made the coun-  
cil submitted to the Minister such  
information respecting the general  
purpose rates proposed to be made  
for that following year as the Min-  
ister may require and the Minister,  
by order published in the Gazette,  
approved of their being made;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 (ii) the rates are of kinds and amounts  
in the dollar specified in the  
approval; and

(iii) the council did not contravene sub-  
section (1) in making the rates.

10 (3) The Minister may, by order published  
in the Gazette, exempt a specified council from the  
operation of subsection (2) (b) for a specified year.

15 (4) Section 601 does not apply to or in  
respect of a rate that is invalid by reason of subsection  
(2) (b), and section 599 does not prevent a person's  
liability for a rate being disputed on the ground of that  
invalidity.

20 131B. Sections 129, 130, 131 and 131A apply to  
and in respect of rates made by a county council that,  
if made by a council, would be general purpose rates,  
and so apply as if references in those sections to—  
Applica-  
tion  
of secs.  
129-131A  
to county  
councils.

(a) a council were references to a county  
council; and

(b) a council's area were references to a county  
district.

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*Local Government (Rating) Amendment.*

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SCHEDULE 2.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES.

- 5 (1) (a) Section 118 (1), definitions of "home occupation",  
"non-residential land"—

After the definition of "defined", insert :—

10 "home occupation" means an occupation  
carried on in a dwelling-house, or a  
dwelling in a residential flat building, by  
the permanent residents of the dwelling-  
house or the dwelling which does not  
involve any of the following :—

- 15 (a) the registration of the dwelling-  
house or dwelling under the  
Factories, Shops and Industries  
Act, 1962;
- (b) the employment of persons other  
than the permanent residents; or
- 20 (c) the display of goods, whether in  
a window or otherwise;

"non-residential land" means—

- (a) in relation to land, other than  
vacant land—
- 25 (i) a parcel of ratable land,  
any part of which, or any  
part of the improvements

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

- 5 on which, is used for the  
time being by the  
occupier, or is designed  
or adapted for use, for  
professional, business,  
10 commercial or industrial  
purposes, not being a  
home occupation; and
- (ii) a parcel of ratable land  
occupied or used as the  
15 site of a guest-house, or a  
boarding-house, contain-  
ing more than 10 bed-  
rooms; and
- (b) in relation to vacant land, a  
20 parcel of ratable land which,  
under a prescribed scheme within  
the meaning of Part XIIA or an  
interim development order within  
the meaning of section 342T  
(1)—
- 25 (i) is within a business or  
commercial, or an indus-  
trial, zone; or
- (ii) where a use of the land is  
30 or uses of the land are  
specified otherwise than  
by means of zoning, may  
be used for a business or  
commercial, or an indus-  
trial, purpose,

SCHEDULE



*Local Government (Rating) Amendment.*

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

5 but does not include a parcel of  
ratable land which is wholly or  
mainly used for the time being  
by the occupier for carrying on  
one or more of the businesses or  
10 industries referred to in para-  
graph (a) of the definition of  
“rural land” in this subsection or  
an oyster farm referred to in  
paragraph (b) of that definition;

(b) Section 118 (4) (a)—

15 Omit the paragraph, insert instead :—

(a) in respect of ratable land (not being rural  
land in respect of which a general rate is  
determined under paragraph (b) or non-  
residential land in respect of which a  
20 general rate is determined under para-  
graph (c)) in any town, village, centre  
of population or urban area within the  
council’s area and which is specified in  
that resolution or any towns, villages,  
25 centres of population or urban areas  
within the council’s area and which are  
so specified, that the general rate shall be  
such amount in the dollar (being greater  
or less than the amount referred to in  
30 subsection (3)) as may be specified in  
the resolution in relation to any such  
town, village, centre of population or  
urban area so specified;

*Local Government (Rating) Amendment.*

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(c) Section 118 (4) (b)—

5 Omit “resolution,”, insert instead “resolution in relation to any such rural land; or”.

(d) Section 118 (4) (c)—

After section 118 (4) (b), insert :—

(c) in respect of ratable land, being—

- 10 (i) all non-residential land in the area;
- 15 (ii) non-residential land within a specified town, village, centre of population or urban area within the area or specified towns, villages, centres of population or urban areas within the area; or
- 20 (iii) all non-residential land in the area except that within a specified town, village, centre of population or urban area within the area or specified towns, villages, centres of population or urban areas within the area,

25 that the general rate shall be such amount in the dollar (being greater than the amount referred to in subsection (3) and, where an amount is determined pursuant to paragraph (a) in respect of the towns, villages, centres of population or urban areas within which the whole of the non-residential land is situated, greater than that amount) as may be specified in the resolution in relation to that non-residential land,

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

## (e) Section 118 (5)—

5 Omit the subsection, insert instead :—

10 (5) The council may determine a general rate under subsection (4) (c) in respect of non-residential land within any town, village, centre of population or urban area notwithstanding that it has not, in the resolution making the general rate, determined a general rate under subsection (4) (a) in respect of the town, village, centre of population or urban area.

## (f) Section 118 (6)—

15 Omit “(paragraph (b) (i) excepted)”, insert instead “(paragraphs (b) (i) and (c) (i) excepted)”.

## (g) Section 118 (7)—

20 Omit “The onus of proof that land is rural land shall be upon the ratepayer and the council’s decision with regard thereto may”, insert instead :—

The onus of proof that land—

- 25 (a) is rural land; or  
(b) is not non-residential land,

shall lie upon the ratepayer and the council’s decision with regard thereto may, at any time

SCHEDULE

*Local Government (Rating) Amendment.*SCHEDULE 2—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

5 within 30 days after the prescribed notice to  
pay the rate in respect of the land has been  
served in accordance with this Act,

(2) (a) Section 118AA (1)—

10 Omit “(paragraph (b) (i) excepted)” wherever  
occurring, insert instead “(paragraphs (b) (i)  
and (c) (i) excepted)”.

(b) Section 118AA (3)—

Omit “(paragraph (b) (i) excepted)”, insert  
instead “(paragraphs (b) (i) and (c) (i)  
excepted)”.

15 (c) Section 118AA (4)—

Omit “(paragraph (b) (i) excepted)”, insert  
instead “(paragraphs (b) (i) and (c) (i)  
excepted)”.

(3) Section 118AB—

20 After section 118AA, insert :—

25 118AB. (1) Where the Minister is of the opinion  
that a council has, in a year, misused its powers under  
section 118 (4), he may, by order published in the  
Gazette, declare that the general rate to be made by  
the council for the following year is a rate to which  
subsection (2) applies.

Invalidity  
of certain  
differen-  
tial general  
rates.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

5 (2) A rate declared under subsection (1)  
to be a rate to which this subsection applies shall be  
invalid for all purposes unless—

10 (a) before the rate is made, the council submits  
to the Minister such information respecting  
the rate proposed to be made for the year to  
which the Minister's order relates as the  
Minister may require and the Minister, by  
order published in the Gazette, approves of  
the making of the rate; and

15 (b) the rate is made in accordance with the  
approval.

20 (3) Section 601 does not apply to or in  
respect of a rate that is invalid by reason of subsection  
(2), and section 599 does not prevent a person's  
liability for a rate being disputed on the ground of  
that invalidity.

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SCHEDULE 3.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES.

(1) Sections 126, 126A—

25 Omit section 126, insert instead :—

126. (1) In this section, "vacant land" means land  
(other than land of such class or description as may  
be prescribed) which does not have a building (other  
Minimum amounts.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 than a building of such class or description as may be  
prescribed) erected thereon.

(2) A council, in a resolution making a  
rate—

10 (a) may specify a minimum amount of the rate  
which shall be levied in respect of each  
separate parcel; or

(b) may specify—

15 (i) a minimum amount of the rate  
which shall be levied in respect of  
each separate parcel, other than a  
separate parcel consisting of vacant  
land; and

20 (ii) a minimum amount of the rate, being  
less than the minimum amount of  
the rate specified under subpara-  
graph (i), which shall be levied in  
respect of each separate parcel con-  
sisting of vacant land.

25 (3) Where a council makes a general rate  
under section 118 (3) and one or more differential  
general rates under section 118 (4), it may specify a  
different minimum amount pursuant to subsection (2)  
(a), or different minimum amounts pursuant to sub-  
section (2) (b), of each rate so made.

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5           (4) The minimum amount of a rate shall  
be—

(a) in respect of a general rate—

10           (i) such amount as is determined by the  
council, not exceeding \$100 or such  
greater amount as may be pre-  
scribed; or

15           (ii) such greater amount as the Minister  
may, by notice published in the  
Gazette, approve in respect of a  
council specified in the notice for a  
year so specified; and

(b) in respect of any other rate (not being a  
rate made under Part XIV), such amount  
as is determined by the council, not exceed-  
ing \$2.

20           (5) A minimum amount of a rate is not  
invalid by reason—

(a) that the minimum amount is levied on the  
whole or any part of the land subject to the  
rate; or

25           (b) of the size of the minimum amount.

126A. (1) In this section, a reference to a class of  
general rate is a reference to a general rate made  
under section 118 (3) or any differential general rate  
made under section 118 (4). Aggregation  
of values of  
certain  
parcels  
subject to  
minimum  
amounts.

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 (2) Notwithstanding any other provision of  
this Part, where a council—

(a) makes a class of general rate; and

10 (b) specifies a minimum amount of the class  
under section 126 (2) (a) or minimum  
amounts of the class under section 126 (2)  
(b),

it may, in the resolution making the class of general  
rate, resolve that subsection (3) shall apply to the  
levying of that class of general rate.

15 (3) Except as provided by subsection (4),  
where, pursuant to subsection (2), a council resolves  
that this subsection shall apply to the levying of a  
class of general rate, it shall, in respect of a person  
who, as at 1st January in the year for which the class  
20 is made, was the owner, in the same ownership, of  
one or more separate parcels subject to the class and  
in respect of which the minimum amount of the class  
specified under section 126 (2) (a), or either of the  
minimum amounts of the class specified under section  
126 (2) (b), as the case may be, applied—

25 (a) aggregate—

(i) the unimproved capital value of each  
such separate parcel; and

30 (ii) where, on that date, the person was  
the owner of one or more separate  
parcels subject to the class but in  
respect of which neither the mini-  
mum amount of the class specified  
under section 126 (2) (a) nor

SCHEDULE



*Local Government (Rating) Amendment.*

SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 either of the minimum amounts of  
the class specified under section 126  
(2) (b), as the case may be, applied  
—the unimproved capital value of  
any one such separate parcel, being  
10 a separate parcel nominated solely  
by the council; and

(b) levy, as the amount of the rate in respect of  
the land the value of which is aggregated in  
accordance with paragraph (a), the amount  
determined in accordance with subsection  
15 (4).

(4) The amount referred to in subsection  
(3) (b) to be determined in accordance with this  
subsection is—

(a) the amount of the rate in the dollar on the  
20 aggregate determined in accordance with  
subsection (3) (a); or

(b) the minimum amount of the class, being—  
(i) except as provided by subparagraph  
25 (ii), the minimum amount of the  
class specified under section 126  
(2) (a) or section 126 (2) (b) (i),  
as the case may be; or

(ii) where the separate parcels, the  
30 unimproved capital values of which  
are aggregated in accordance with  
subsection (3) (a), all consist of  
vacant land and a minimum amount  
of the class is specified under section

*Local Government (Rating) Amendment.*

SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 126 (2) (b) (ii), the minimum  
amount of the class so specified,  
whichever is the higher.

10 (5) Nothing in subsection (3) requires a  
council to aggregate the unimproved capital value of  
a separate parcel referred to in that subsection in  
respect of which it has, before a rate is levied in  
accordance with that subsection, received notice in  
the form of the prescribed notice of transfer referred  
to in section 148 that the separate parcel has ceased  
15 to be in the same ownership of the person by whom  
it was owned as at the preceding 1st January.

20 (6) A person to whom subsection (3)  
applies may, on the ground that a council has failed  
to levy a rate in respect of his land in accordance with  
that subsection, appeal to a court of petty sessions or  
the Land and Valuation Court in the manner pro-  
vided by section 133, if the Valuation of Land Act,  
1916, applies to the area, or by section 18 of Schedule  
3, if the Valuation of Land Act, 1916, does not apply,  
and the provisions of section 133, or of sections 18 to  
25 22 of Schedule 3, as the case may require, shall,  
mutatis mutandis, apply with respect to the appeal.

(2) (a) Section 378 (6)—

Omit "land not built upon", insert instead  
"vacant land (as defined in section 126 (1))".

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(b) Section 378 (6)—

- 5 Omit “not built upon” where secondly occurring,  
insert instead “vacant land (as so defined)”.

(c) Section 378 (7)–(9)—

After section 378 (6), insert :—

- 10 (7) A minimum amount of a rate is not  
invalid by reason—

- (a) that the minimum amount is levied  
on the whole or any part of the land  
subject to the rate; or  
(b) of the size of the minimum amount.

- 15 (8) Where the Minister is of the opinion that  
a council has, in a year, misused its powers under  
subsection (6), he may, by order published in  
the Gazette, declare that a rate, being a rate of  
20 the kind in respect of which the council’s powers  
under subsection (6) were misused, to be made  
by the council for the following year or such other  
year as may be specified in his order is a rate  
to which subsection (9) applies.

- 25 (9) A rate declared under subsection (8) to  
be a rate to which this subsection applies shall be  
invalid for all purposes unless—

- 30 (a) before the rate is made, the council  
submits to the Minister such informa-  
tion respecting the rate proposed to be  
made for the year to which the

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 Minister's order relates and any minimum amount proposed to be prescribed in relation to the rate as the Minister may require and the Minister, by order published in the Gazette, approves of the making of the rate and  
10 the prescription of the minimum amount; and

(b) the rate is made and the minimum amount is prescribed in accordance with the approval.

15 (10) Section 601 does not apply to or in respect of a rate that is invalid by reason of subsection (9), and section 599 does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

20

SCHEDULE 4.

Sec. 3.

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE  
RATES.

(1) Section 379 (4A)—

25 After "Water", insert "supply local rates".

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

5 (2) Section 379 (4B)—

After “Water”, insert “supply local rates”.

(3) Section 379 (4C)—

After “Water”, insert “supply local rates”.

(4) Section 379 (5), short heading—

10 Omit “*Water and sewerage rates.*”, insert instead  
“*Water supply local rates and sewerage local rates.*”.

(5) Section 379 (5)—

Omit “rate”, insert instead “rates”.

(6) Section 379 (5B)—

15 After “water” where firstly occurring, insert “supply”.

(7) Section 379 (5E)—

After section 379 (5D), insert :—

20 (5E) The council may exempt from water supply  
local rates and sewerage local rates any land which,  
in the opinion of the council, it is impracticable,  
having regard to the physical features of the land or

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*Local Government (Rating) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

5 any unusual cost which may be incurred, to supply  
with water or connect to the sewer, as the case may be.

(8) Section 379 (7)—

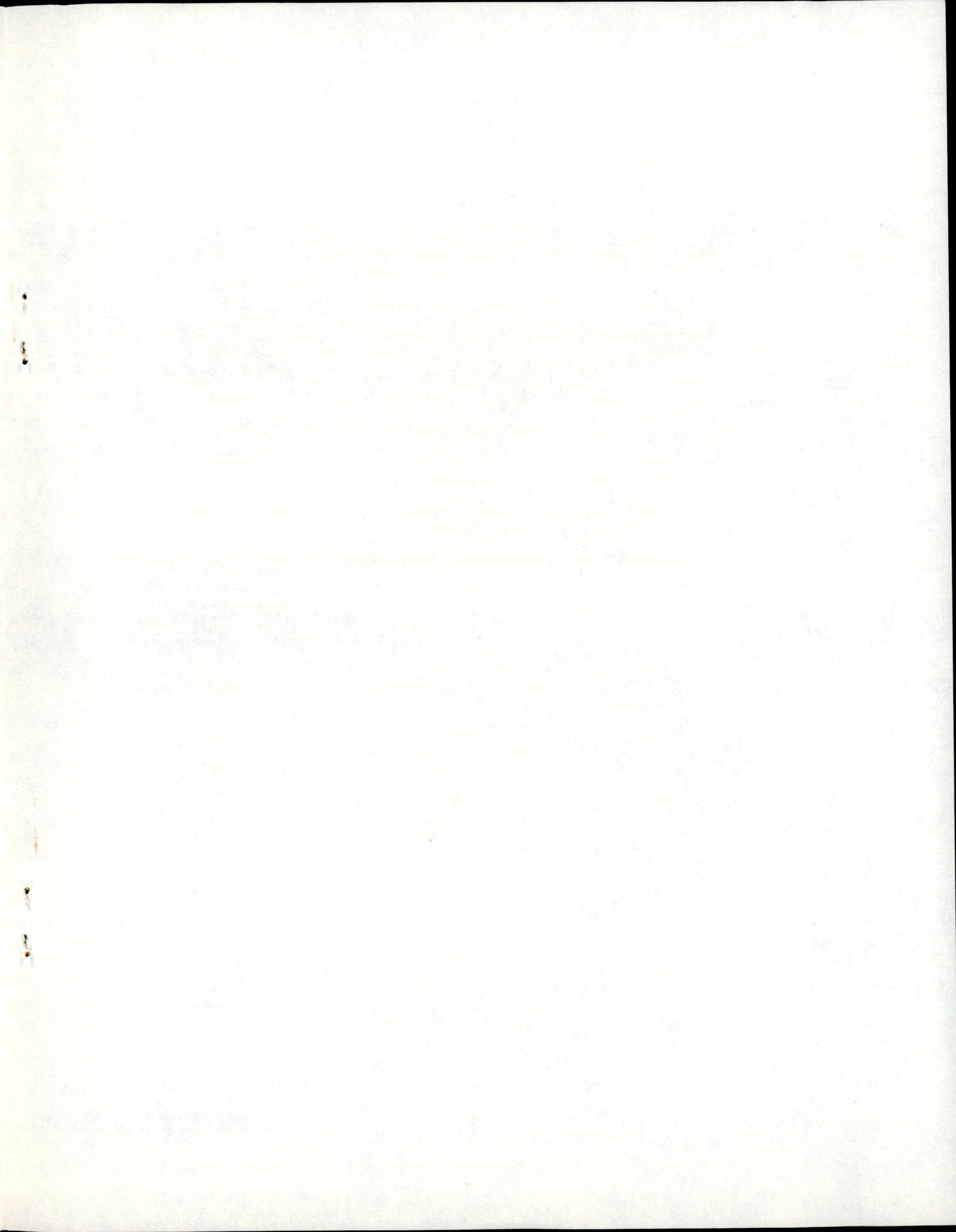
After “water”, insert “supply local rates”.

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1977

[32c]







## LOCAL GOVERNMENT (RATING) AMENDMENT BILL, 1977

### EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

The objects of this Bill are—

- (a) to impose a limitation on the rates that may be made and levied by any council from 1978 onwards, the limitation being calculated by reference to a base rate which is subject to such annual percentage variations as are specified by the Minister;
- (b) to extend the powers of a council to make differential general rates under section 118 (4) of the Local Government Act, 1919, by enabling a council to make differential general rates in relation to non-residential land;
- (c) to limit—
  - (i) the minimum amount of a general rate to \$100, or such greater amount as may be prescribed from time to time; and
  - (ii) the minimum amount of other rates made under Part VII of the Local Government Act, 1919, to \$2;
- (d) to enable the aggregation, for rating purposes, of the values of certain parcels of land which are subject to the payment of a general rate and which are in the same ownership;
- (e) to enable a council to exempt certain land from water supply local rates and sewerage local rates under Part XIV of the Local Government Act, 1919; and
- (f) to validate minimum amounts of certain rates, being minimum amounts which were declared to be invalid in, or which may be said to be invalid as a consequence of, the decision of the Supreme Court of New South Wales in *Sutton v. The Council of the City of Blue Mountains*.

The amendments made by clause 3 and Schedule 1 relate to standard rates and insert sections 129–131B into the Local Government Act, 1919.

Proposed section 129 is a definition section. One of the definitions is that of “general purpose rate”, which is to mean a general, special, local or loan rate, but not certain excluded rates. Among the excluded rates are water or sewerage rates and rates in respect of trading undertakings. The Bill applies only to general purpose rates, as so defined.

Proposed section 130 establishes each council's base rate, which is used for the purpose of calculating the council's standard rate for 1978. For most purposes, the base rate is the rate at which general purpose rates were levied for 1976 adjusted to take account of any percentage variation permitted under the Local Government (Rating) Further Amendment Act, 1976, and any revaluation of the ratable land in the council's area since 1st January, 1976. Where a rate was made in respect of some but not all of the ratable land in the council's area, the rate is, for the purpose of calculating the base rate, reduced proportionately. For the purpose of calculating the base rate, the increased amount yielded from the difference between a minimum rate and the normal rate is treated as a rate.

Proposed section 131 establishes each council's standard rate, which is used for the purpose of calculating the maximum rates that may be made and levied for future years. The standard rate for 1978 is the base rate, and the standard rate for later years is the standard rate for the previous year. The Minister is empowered to increase or decrease council's standard rates for a year.

Proposed section 131A (1) forbids a council to make general purpose rates for a year if the amount payable therefrom would exceed the amount payable from the standard rate. These amounts are to be calculated by reference to the unimproved capital value of land in the council's area, as shown in the council's valuation book on 1st January in that year.

Proposed section 131A (2) provides that if a council contravenes section 131A (1) in making rates for a year, general purpose rates for the following year may only be made with the Minister's approval.

Proposed section 131B extends the above provisions to county councils.

The amendments made by clause 3 and Schedule 2 relate to the making of differential general rates. Those provisions amend sections 118 and 118AA of the Local Government Act, 1919, and insert section 118AB into that Act.

The amendments to section 118 enable a council to determine, in addition to its existing powers under that section, a differential general rate in relation to non-residential land which is defined for the purpose of that section. A council may determine a differential general rate in relation to all non-residential land in its area or non-residential land in such towns, villages, centres of population or urban areas as it specifies. A differential general rate in relation to non-residential land is required to be higher than a general rate that would otherwise apply to that non-residential land. The onus of proof that land is not non-residential land lies on the ratepayer but a council's decision on the matter is subject to appeal to a court.

The amendments to section 118AA are minor amendments consequential upon the amendments to section 118.

Proposed section 118AB provides that if, in the Minister's opinion, a council misuses its powers under section 118 in making general rates for a year, general rates for the following year may only be made with his approval.

The amendments made by clause 3 and Schedule 3 relate to the minimum amounts of rates and substitute section 126 of the Local Government Act, 1919, insert section 126A into that Act and amend section 378 of that Act.

The substituted section 126 enables a council to specify a minimum amount of each rate made under Part VII of the Local Government Act, 1919, in respect of land generally, or different minimum amounts in respect of vacant land and land which is not vacant land. A minimum amount of a rate specified in respect of vacant land is required to be lower than a minimum amount of the rate specified in respect of land which is not vacant land. The section limits the minimum amount of a general rate to \$100, or such greater amount as may be prescribed from time to time, and limits the minimum amount of other rates made under Part VII of the Act to \$2.

Proposed section 126A empowers a council to aggregate, for rating purposes, the unimproved capital value of certain parcels of land which are subject to the payment of a general rate and which are in the same ownership as at 1st January in the year in which the rate is made and specifies the sum to be paid by a ratepayer in respect of the aggregated value. Where a council aggregates land values, a right of appeal is conferred on a person who has not received, but who claims to be entitled to receive, the benefit of the provision.

The amendments to section 378 provide that if, in the Minister's opinion, a council misuses its powers under that section in making rates for a year, rates of the same nature for a subsequent year may only be made with his approval.

The amendments made by clause 3 and Schedule 4 relate to water supply local rates and sewerage local rates and empower a council to exempt certain lands from such rates.

Clauses 4, 5 and 6 of the Bill validate the minimum amounts of certain rates, clauses 5 and 6 arising from the decision of the Supreme Court of New South Wales in *Sutton v. The Council of the City of Blue Mountains*. Clause 7 of the Bill is a provision consequent upon clauses 5 and 6 which preserves the right of ratepayers to pay 1978 rates by instalments where, due to their failure to pay certain instalments in 1977 after the date of the decision in *Sutton's Case*, they might otherwise have lost that right.

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**PROOF**

**LOCAL GOVERNMENT (RATING)  
AMENDMENT BILL, 1977**

No. , 1977.

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**A BILL FOR**

An Act to amend the Local Government Act, 1919, with respect to the making and levying of rates and to validate certain minimum amounts of rates.

[MR JENSEN—23 November, 1977.]

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**BE**

*Local Government (Rating) Amendment.*

**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

5 **1.** This Act may be cited as the "Local Government Short title.  
(Rating) Amendment Act, 1977".

**2.** This Act contains the following Schedules :— Schedules.

10 SCHEDULE 1.—AMENDMENTS TO THE LOCAL  
GOVERNMENT ACT, 1919, RELATING TO STANDARD  
RATES.

SCHEDULE 2.—AMENDMENTS TO THE LOCAL  
GOVERNMENT ACT, 1919, RELATING TO DIFFER-  
ENTIAL GENERAL RATES.

15 SCHEDULE 3.—AMENDMENTS TO THE LOCAL  
GOVERNMENT ACT, 1919, RELATING TO MINIMUM  
AMOUNTS OF RATES.

SCHEDULE 4.—AMENDMENTS TO SECTION 379 OF  
THE LOCAL GOVERNMENT ACT, 1919, RELATING  
TO CERTAIN WATER AND SEWERAGE RATES.

20 **3.** The Local Government Act, 1919, is amended in the  
manner set forth in Schedules 1-4. Amendment  
of Act No.  
41, 1919.

**4.** A minimum amount of a rate which would have been Validation—  
valid had the provisions of section 126 (3) of the Local minimum  
Government Act, 1919, as amended by this Act, been in amounts of  
25 force at the time the minimum amount was determined, or differential  
was purported to have been determined, is hereby validated. general  
rates.

*Local Government (Rating) Amendment.*

5 **5.** (1) A minimum amount of a rate purporting to have been determined or prescribed by a council under the Local Government Act, 1919, prior to the date of assent to this Act, is not invalid and shall be deemed never to have been invalid by reason—

Validation—  
minimum  
amounts of  
rates  
generally.

- (a) that the minimum amount is levied on the whole or any part of the land subject to the rate; or
- (b) of the size of the minimum amount.

10 (2) Nothing in subsection (1) applies to or in respect of a minimum amount of a rate referred to in section 6.

**6.** A minimum amount of a rate purporting to have been determined or prescribed by The Council of the City of Blue Mountains in 1976 or 1977 is hereby validated and shall be deemed always to have been valid.

Validation—  
minimum  
amounts of  
certain  
rates of  
The Council  
of the  
City of  
Blue  
Mountains.

15 **7.** Where a person, being a person who, in respect of rates levied in 1977—

Savings  
provision—  
payment of  
1977 rates  
by  
instalments.

(a) made an election in accordance with section 160DA (1) of the Local Government Act, 1919, to pay those rates by 4 instalments;

20 (b) had complied with section 160DA as at 23rd September, 1977; and

25 (c) had not, after 23rd September, 1977, paid any subsequent instalment on or before the day on which the subsequent instalment or subsequent instalments, as the case may be, became due,

pays

*Local Government (Rating) Amendment.*

pays all such subsequent instalments within 1 month of the date of assent to this Act, the person—

5 (d) shall be entitled to make an election under section 160DA (1) of that Act in respect of rates levied in 1978 notwithstanding that the payment of any such subsequent instalment in accordance with this section may be made on or after the day on which those rates are levied; and

10 (e) shall not be liable to any increase in respect of any such subsequent instalment pursuant to section 158 of that Act.

SCHEDULE 1.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES.

15 Sections 129, 130, 131, 131A, 131B—

After the short heading following section 128,  
insert :—

20 129. (1) In sections 130, 131, 131A and 131B— Interpretation: secs 130-131B.  
“base rate” means a base rate referred to in section 130;

“general purpose rate” means a general rate, special rate, local rate or loan rate, but does not include—

25 (a) a rate levied in respect of water or sewerage works, or proposed water or sewerage works, or in respect of a trading undertaking;

SCHEDULE



*Local Government (Rating) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 (b) a rate levied under any special Act,  
as referred to in section 128; or

(c) a rate of a class or description  
prescribed by ordinance for the  
purposes of this paragraph;

10 “minimum rate” means the minimum amount of  
a rate levied in respect of a separate parcel  
of land under section 126 as in force  
immediately before the date of assent to the  
Local Government (Rating) Amendment  
Act, 1977;

15 “standard rate” means a standard rate referred  
to in section 131;

“the 1976 Act” means the Local Government  
(Rating) Further Amendment Act, 1976.

20 (2) A reference in section 130, 131 or 131A  
to—

25 (a) the unimproved capital value of land in a  
council’s area as at a particular date is a  
reference to the unimproved capital value  
of that land as shown in the council’s  
valuation book on that date; and

(b) the expressing of an amount in dollars or  
cents includes a reference to the expressing  
of the amount in parts of dollars or of cents,  
respectively.

*Local Government (Rating) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 130. (1) For the purposes of section 131, a council in existence on 31st December, 1977, has a base rate for 1978. a Base rates, for determining standard rates under sec. 131.

10 (2) For the purposes of section 131, a council which comes into existence on or after 1st January, 1978, has a base rate for the year in which it comes into existence.

(3) For the purposes of subsection (1), a council's base rate for 1978 is—

15 (a) where the council, with the consent of the Minister under section 4 (3) of the 1976 Act, made and levied any general purpose rate for 1977—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette;

20 (b) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) but did make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as is determined in accordance with subsection (4); or

25 (c) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) and did not make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 (4) The amount referred to in subsection  
(3) (b) to be determined in accordance with this  
subsection is—

10 (a) where one general purpose rate was made  
and levied by the council for 1976—the  
amount (expressed in cents) in the dollar;  
or

(b) where more than one general purpose rate  
was made and levied by the council for 1976  
—the aggregate of the amounts (expressed  
in cents) in the dollar,

15 calculated, in respect of the general purpose rate or  
each general purpose rate so made and levied, as the  
case may require, in accordance with the following  
formula :—

20 
$$A = \frac{V1}{V2} \left( G + \frac{M - R}{V1} \right)$$

where, in respect of any one general purpose rate  
so made—

A represents—

25 (i) the amount; or  
(ii) the amount to be aggregated with other  
such amounts,

as the case may require;

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 G represents the amount (expressed in cents) in  
the dollar of the general purpose rate, that  
amount being—

(i) increased or decreased by the percent-  
age, if any, by which the general  
purpose rate was increased or  
10 decreased pursuant to section 5 (1)  
of the 1976 Act; and

(ii) reduced, where appropriate, in  
accordance with subsection (5);

15 M represents, where a minimum rate was levied in  
1976 in respect of the general purpose rate,  
the total amount (expressed in cents) payable  
as minimum rates so levied in respect of all  
the land subject to the minimum rate, that  
total amount being increased or decreased by  
20 the percentage, if any, by which the general  
purpose rate in respect of which the minimum  
rate was payable was increased or decreased  
pursuant to section 5 (1) of the 1976 Act;

25 R represents, where a minimum rate was levied in  
1976 in respect of the general purpose rate,  
the total amount (expressed in cents) payable  
as rates in respect of all the land subject to  
the minimum rate had the amount been  
determined solely by reference to the amount  
30 in the dollar of the general purpose rate, being  
the general purpose rate as increased or  
decreased by the percentage, if any, by which  
it was increased or decreased pursuant to  
section 5 (1) of the 1976 Act;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 V1 represents the unimproved capital value  
(expressed in dollars) as at 1st January, 1976,  
of all the ratable land in the council's area;  
and

V2 represents—

10 (i) where a general valuation or general  
valuations in respect of the whole or  
part of the council's area has or have  
been furnished under section 48 of the  
Valuation of Land Act, 1916, or  
15 under Schedule 3 to the council after  
1st January, 1976, and before 1st  
January, 1978, the unimproved capital  
value (expressed in dollars) as at 1st  
January, 1978, of all the ratable land  
in the council's area; or

20 (ii) where no such general valuation has  
been furnished to the council after 1st  
January, 1976, the unimproved capital  
value (expressed in dollars) as at 1st  
January, 1976, of all the ratable land  
25 in the council's area.

30 (5) If a general purpose rate to which sub-  
section (4) relates was made in respect of some but  
not all of the ratable land in the council's area, the  
amount (expressed in cents) in the dollar of the  
general purpose rate shall, for the purposes of sub-  
section (4), be reduced to so much thereof as bears to  
the amount the same proportion as the unimproved  
capital value (as at 1st January, 1976) of the land in

*Local Government (Rating) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 respect of which the rate was made bears to the unimproved capital value (as at that date) of all the ratable land in the area.

10 (6) For the purposes of subsection (2), a council's base rate for the year in which it comes into existence is such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

15 131. (1) For the purposes of section 131A, a council that has a base rate for a year has a standard rate for that year and a standard rate for each succeeding year.

(2) A council's standard rate for—  
20 (a) the year for which it has a base rate—is the same as its base rate; and  
(b) any subsequent year—is the same as its standard rate for the immediately preceding year,

subject to any variation under subsection (3), (4) or (5).

25 (3) If a general valuation or general valuations in respect of the whole or a part of an area is or are furnished under section 48 of the Valuation of Land Act, 1916, or under Schedule 3 to the council of the area during, but after 1st January, in, a year, the standard rate for the following year shall, subject

*Local Government (Rating) Amendment.*SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 to any variation under subsection (4) or (5), be that  
determined in accordance with the following  
formula :—

$$R2 = R1 \times \frac{V1}{V2}$$

10 where—

R1 represents the rate that would, but for this  
subsection, be the standard rate for that  
following year;

15 R2 represents the standard rate to be determined  
for that following year;

V1 represents the unimproved capital value (as  
at 1st January in the firstmentioned year)  
of all the ratable land in the council's area;  
and

20 V2 represents the unimproved capital value (as  
at 1st January in that following year) of  
all the ratable land in that area.

25 (4) The Minister may, by order published  
in the Gazette, make a general variation of standard  
rates, by which councils' standard rates for a specified  
year are increased or decreased by a specified  
percentage.

30 (5) The Minister may, by order published in  
the Gazette, make a special variation of a specified  
council's standard rate, by which that council's  
standard rate for a specified year is increased or  
decreased by a specified percentage.

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 (6) Subject to subsection (7), a general variation applies to all councils uniformly, but does not apply to a council specified (in the order by which the variation is made) as being a council to which the variation does not apply.

10 (7) A general variation for a year does not apply, and (where relevant) shall be deemed never to have applied, to a council to which a special variation for that year applies, whether the general variation was made before, on or after the day on which the special variation was made.

15 (8) An order published under subsection (4) or (5) on or after 1st January in the year in respect of which it is made has no effect, if it would operate to decrease any council's standard rate for that year.

20 (9) An order published under subsection (4) or (5) may not be rescinded, revoked, altered or varied on or after 1st January in the year in respect of which it is made, if to do so would result in a decrease in any council's standard rate for that year

25 (10) Orders under subsections (4) and (5) may be contained in the same instrument or in different instruments

30 131A. (1) A council shall not make general purpose rates for a year if the amount calculated as at 1st January in that year as the amount payable thereby as rates (based on the unimproved capital value, as at 1st January in that year, of all the ratable land in the

General purpose rates not to be made so as to yield in excess of standard rate amount.

SCHEDULE



*Local Government (Rating) Amendment.*SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

5 council's area) exceeds the amount determined in accordance with the following formula :—

$$P = S \times U$$

where—

P represents the amount to be determined;

10 S represents the council's standard rate for that year; and

U represents the unimproved capital value (as at 1st January in that year) of all the ratable land in the council's area.

15 (2) Where a council contravenes subsection (1) in making general purpose rates for a year—

(a) subject to paragraph (b), the contravention does not affect the validity of the rates; and

20 (b) the general purpose rates made for the following year by the council shall be invalid for all purposes unless—

25 (i) before the rates were made the council submitted to the Minister such information respecting the general purpose rates proposed to be made for that following year as the Minister may require and the Minister, by order published in the Gazette, approved of their being made;

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 (ii) the rates are of kinds and amounts  
in the dollar specified in the  
approval; and

(iii) the council did not contravene sub-  
section (1) in making the rates.

10 (3) The Minister may, by order published  
in the Gazette, exempt a specified council from the  
operation of subsection (2) (b) for a specified year.

15 (4) Section 601 does not apply to or in  
respect of a rate that is invalid by reason of subsection  
(2) (b), and section 599 does not prevent a person's  
liability for a rate being disputed on the ground of that  
invalidity.

20 131B. Sections 129, 130, 131 and 131A apply to  
and in respect of rates made by a county council that,  
if made by a council, would be general purpose rates,  
and so apply as if references in those sections to— **Applica-  
tion  
of secs.  
129-131A  
to county  
councils.**

(a) a council were references to a county  
council; and

(b) a council's area were references to a county  
district.

*Local Government (Rating) Amendment.*

SCHEDULE 2.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES.

5 (1) (a) Section 118 (1), definitions of "home occupation",  
"non-residential land"—

After the definition of "defined", insert :—

10 "home occupation" means an occupation  
carried on in a dwelling-house, or a  
dwelling in a residential flat building, by  
the permanent residents of the dwelling-  
house or the dwelling which does not  
involve any of the following :—

15 (a) the registration of the dwelling-  
house or dwelling under the  
Factories, Shops and Industries  
Act, 1962;

(b) the employment of persons other  
than the permanent residents; or

20 (c) the display of goods, whether in  
a window or otherwise;

"non-residential land" means—

(a) in relation to land, other than  
vacant land—

25 (i) a parcel of ratable land,  
any part of which, or any  
part of the improvements

*Local Government (Rating) Amendment.*

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

- 5 on which, is used for the time being by the occupier, or is designed or adapted for use, for professional, business, commercial or industrial
- 10 purposes, not being a home occupation; and
- 15 (ii) a parcel of ratable land occupied or used as the site of a guest-house, or a boarding-house, containing more than 10 bedrooms; and
- 20 (b) in relation to vacant land, a parcel of ratable land which, under a prescribed scheme within the meaning of Part XIIA or an interim development order within the meaning of section 342T (1)—
- 25 (i) is within a business or commercial, or an industrial, zone; or
- 30 (ii) where a use of the land is or uses of the land are specified otherwise than by means of zoning, may be used for a business or commercial, or an industrial, purpose,

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

5 but does not include a parcel of  
ratable land which is wholly or  
mainly used for the time being  
by the occupier for carrying on  
one or more of the businesses or  
industries referred to in para-  
10 graph (a) of the definition of  
“rural land” in this subsection or  
an oyster farm referred to in  
paragraph (b) of that definition;

(b) Section 118 (4) (a)—

15 Omit the paragraph, insert instead :—

(a) in respect of ratable land (not being rural  
land in respect of which a general rate is  
determined under paragraph (b) or non-  
20 residential land in respect of which a  
general rate is determined under para-  
graph (c)) in any town, village, centre  
of population or urban area within the  
council’s area and which is specified in  
that resolution or any towns, villages,  
25 centres of population or urban areas  
within the council’s area and which are  
so specified, that the general rate shall be  
such amount in the dollar (being greater  
or less than the amount referred to in  
30 subsection (3)) as may be specified in  
the resolution in relation to any such  
town, village, centre of population or  
urban area so specified;

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(c) Section 118 (4) (b)—

5 Omit “resolution,” insert instead “resolution in  
relation to any such rural land; or”.

(d) Section 118 (4) (c)—

After section 118 (4) (b), insert :—

(c) in respect of ratable land, being—

- 10 (i) all non-residential land in the  
area;
- 15 (ii) non-residential land within a  
specified town, village, centre of  
population of urban area within  
the area or specified towns,  
villages, centres of population or  
urban areas within the area; or
- 20 (iii) all non-residential land in the  
area except that within a specified  
town, village, centre of popula-  
tion or urban area within the area  
or specified towns, villages,  
centres of population or urban  
areas within the area,

25 that the general rate shall be such amount  
in the dollar (being greater than the  
amount referred to in subsection (3) and,  
where an amount is determined pursuant  
to paragraph (a) in respect of the towns,  
villages, centres of population or urban  
30 areas within which the whole of the non-  
residential land is situated, greater than  
that amount) as may be specified in the  
resolution in relation to that non-  
residential land,

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(e) Section 118 (5)—

5 Omit the subsection, insert instead :—

10 (5) The council may determine a general rate under subsection (4) (c) in respect of non-residential land within any town, village, centre of population or urban area notwithstanding that it has not, in the resolution making the general rate, determined a general rate under subsection (4) (a) in respect of the town, village, centre of population or urban area.

(f) Section 118 (6)—

15 Omit “(paragraph (b) (i) excepted)”, insert instead “(paragraphs (b) (i) and (c) (i) excepted)”.

(g) Section 118 (7)—

20 Omit “The onus of proof that land is rural land shall be upon the ratepayer and the council’s decision with regard thereto may”, insert instead :—

The onus of proof that land—

- 25 (a) is rural land; or  
(b) is not non-residential land,  
shall lie upon the ratepayer and the council’s decision with regard thereto may, at any time

*Local Government (Rating) Amendment.*SCHEDULE 2—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

5 within 30 days after the prescribed notice to  
pay the rate in respect of the land has been  
served in accordance with this Act,

(2) (a) Section 118AA (1)—

10 Omit “(paragraph (b) (i) excepted)” wherever  
occurring, insert instead “(paragraphs (b) (i)  
and (c) (i) excepted)”.

(b) Section 118AA (3)—

Omit “(paragraph (b) (i) excepted)”, insert  
instead “(paragraphs (b) (i) and (c) (i)  
excepted)”.

15 (c) Section 118AA (4)—

Omit “(paragraph (b) (i) excepted)”, insert  
instead “(paragraphs (b) (i) and (c) (i)  
excepted)”.

(3) Section 118AB—

20 After section 118AA, insert :—

118AB. (1) Where the Minister is of the opinion  
that a council has, in a year, misused its powers under  
section 118 (4), he may, by order published in the  
Gazette, declare that the general rate to be made by  
25 the council for the following year is a rate to which  
subsection (2) applies.

SCHEDULE



*Local Government (Rating) Amendment.*

SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

5 (2) A rate declared under subsection (1)  
to be a rate to which this subsection applies shall be  
invalid for all purposes unless—

10 (a) before the rate is made, the council submits  
to the Minister such information respecting  
the rate proposed to be made for the year to  
which the Minister's order relates as the  
Minister may require and the Minister, by  
order published in the Gazette, approves of  
the making of the rate; and

15 (b) the rate is made in accordance with the  
approval.

20 (3) Section 601 does not apply to or in  
respect of a rate that is invalid by reason of subsection  
(2), and section 599 does not prevent a person's  
liability for a rate being disputed on the ground of  
that invalidity.

SCHEDULE 3.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES.

(1) Sections 126, 126A—

25 Omit section 126, insert instead :—

126. (1) In this section, "vacant land" means land <sup>Minimum</sup>  
(other than land of such class or description as may <sup>amounts.</sup>  
be prescribed) which does not have a building (other

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 than a building of such class or description as may be prescribed) erected thereon.

(2) A council, in a resolution making a rate—

10 (a) may specify a minimum amount of the rate which shall be levied in respect of each separate parcel; or

(b) may specify—

15 (i) a minimum amount of the rate which shall be levied in respect of each separate parcel, other than a separate parcel consisting of vacant land; and

20 (ii) a minimum amount of the rate, being less than the minimum amount of the rate specified under subparagraph (i), which shall be levied in respect of each separate parcel consisting of vacant land.

25 (3) Where a council makes a general rate under section 118 (3) and one or more differential general rates under section 118 (4), it may specify a different minimum amount pursuant to subsection (2) (a), or different minimum amounts pursuant to subsection (2) (b), of each rate so made.

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5           (4) The minimum amount of a rate shall  
be—

(a) in respect of a general rate—

10           (i) such amount as is determined by the  
council, not exceeding \$100 or such  
greater amount as may be pre-  
scribed; or

15           (ii) such greater amount as the Minister  
may, by notice published in the  
Gazette, approve in respect of a  
council specified in the notice for a  
year so specified; and

(b) in respect of any other rate (not being a  
rate made under Part XIV), such amount  
as is determined by the council, not exceed-  
ing \$2.

20           (5) A minimum amount of a rate is not  
invalid by reason—

(a) that the minimum amount is levied on the  
whole or any part of the land subject to the  
rate; or

25           (b) of the size of the minimum amount.

126A. (1) In this section, a reference to a class of  
general rate is a reference to a general rate made  
under section 118 (3) or any differential general rate  
made under section 118 (4).

Aggregation  
of values of  
certain  
parcels  
subject to  
minimum  
amounts.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 (2) Notwithstanding any other provision of  
this Part, where a council—

(a) makes a class of general rate; and

10 (b) specifies a minimum amount of the class  
under section 126 (2) (a) or minimum  
amounts of the class under section 126 (2)  
(b),

it may, in the resolution making the class of general  
rate, resolve that subsection (3) shall apply to the  
levying of that class of general rate.

15 (3) Except as provided by subsection (4),  
where, pursuant to subsection (2), a council resolves  
that this subsection shall apply to the levying of a  
class of general rate, it shall, in respect of a person  
who, as at 1st January in the year for which the class  
20 is made, was the owner, in the same ownership, of  
one or more separate parcels subject to the class and  
in respect of which the minimum amount of the class  
specified under section 126 (2) (a), or either of the  
minimum amounts of the class specified under section  
126 (2) (b), as the case may be, applied—

25 (a) aggregate—

(i) the unimproved capital value of each  
such separate parcel; and

30 (ii) where, on that date, the person was  
the owner of one or more separate  
parcels subject to the class but in  
respect of which neither the mini-  
mum amount of the class specified  
under section 126 (2) (a) nor

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 either of the minimum amounts of  
the class specified under section 126  
(2) (b), as the case may be, applied  
—the unimproved capital value of  
any one such separate parcel, being  
10 a separate parcel nominated solely  
by the council; and

(b) levy, as the amount of the rate in respect of  
the land the value of which is aggregated in  
accordance with paragraph (a), the amount  
determined in accordance with subsection  
15 (4).

(4) The amount referred to in subsection  
(3) (b) to be determined in accordance with this  
subsection is—

(a) the amount of the rate in the dollar on the  
20 aggregate determined in accordance with  
subsection (3) (a); or

(b) the minimum amount of the class, being—  
(i) except as provided by subparagraph  
25 (ii), the minimum amount of the  
class specified under section 126  
(2) (a) or section 126 (2) (b) (i),  
as the case may be; or

(ii) where the separate parcels, the  
unimproved capital values of which  
are aggregated in accordance with  
30 subsection (3) (a), all consist of  
vacant land and a minimum amount  
of the class is specified under section

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 126 (2) (b) (ii), the minimum  
amount of the class so specified,  
whichever is the higher.

10 (5) Nothing in subsection (3) requires a  
council to aggregate the unimproved capital value of  
a separate parcel referred to in that subsection in  
respect of which it has, before a rate is levied in  
accordance with that subsection, received notice in  
the form of the prescribed notice of transfer referred  
to in section 148 that the separate parcel has ceased  
15 to be in the same ownership of the person by whom  
it was owned as at the preceding 1st January.

20 (6) A person to whom subsection (3)  
applies may, on the ground that a council has failed  
to levy a rate in respect of his land in accordance with  
that subsection, appeal to a court of petty sessions or  
the Land and Valuation Court in the manner pro-  
vided by section 133, if the Valuation of Land Act,  
1916, applies to the area, or by section 18 of Schedule  
3, if the Valuation of Land Act, 1916, does not apply  
and the provisions of section 133, or of sections 18 to  
25 22 of Schedule 3, as the case may require, shall,  
mutatis mutandis, apply with respect to the appeal.

(2) (a) Section 378 (6)—

Omit "land not built upon", insert instead  
"vacant land (as defined in section 126 (1))".

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 3—*continued*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(b) Section 378 (6)—

5 Omit “not built upon” where secondly occurring,  
insert instead “vacant land (as so defined)”.

(c) Section 378 (7)–(9)—

After section 378 (6), insert :—

10 (7) A minimum amount of a rate is not  
invalid by reason—

(a) that the minimum amount is levied  
on the whole or any part of the land  
subject to the rate; or

(b) of the size of the minimum amount.

15 (8) Where the Minister is of the opinion that  
a council has, in a year, misused its powers under  
subsection (6), he may, by order published in  
the Gazette, declare that a rate, being a rate of  
20 the kind in respect of which the council’s powers  
under subsection (6) were misused, to be made  
by the council for the following year or such other  
year as may be specified in his order is a rate  
to which subsection (9) applies.

25 (9) A rate declared under subsection (8) to  
be a rate to which this subsection applies shall be  
invalid for all purposes unless—

30 (a) before the rate is made, the council  
submits to the Minister such informa-  
tion respecting the rate proposed to be  
made for the year to which the

SCHEDULE

*Local Government (Rating) Amendment.*

SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

5 Minister's order relates and any minimum amount proposed to be prescribed in relation to the rate as the Minister may require and the Minister, by order published in the Gazette, approves of the making of the rate and  
10 the prescription of the minimum amount; and

(b) the rate is made and the minimum amount is prescribed in accordance with the approval.

15 (10) Section 601 does not apply to or in respect of a rate that is invalid by reason of subsection (9), and section 599 does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

20

SCHEDULE 4.

Sec. 3.

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE RATES.

(1) Section 379 (4A)—

25 After "Water", insert "supply local rates".

SCHEDULE



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*Local Government (Rating) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

5 (2) Section 379 (4B)—

After “Water”, insert “supply local rates”.

(3) Section 379 (4C)—

After “Water”, insert “supply local rates”.

(4) Section 379 (5), short heading—

10 Omit “*Water and sewerage rates.*”, insert instead  
“*Water supply local rates and sewerage local rates.*”.

(5) Section 379 (5)—

Omit “rate”, insert instead “rates”.

(6) Section 379 (5B)—

15 After “water” where firstly occurring, insert “supply”.

(7) Section 379 (5E)—

After section 379 (5D), insert :—

20 (5E) The council may exempt from water supply  
local rates and sewerage local rates any land which,  
in the opinion of the council, it is impracticable,  
having regard to the physical features of the land or

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

5 any unusual cost which may be incurred, to supply  
with water or connect to the sewer, as the case may be.

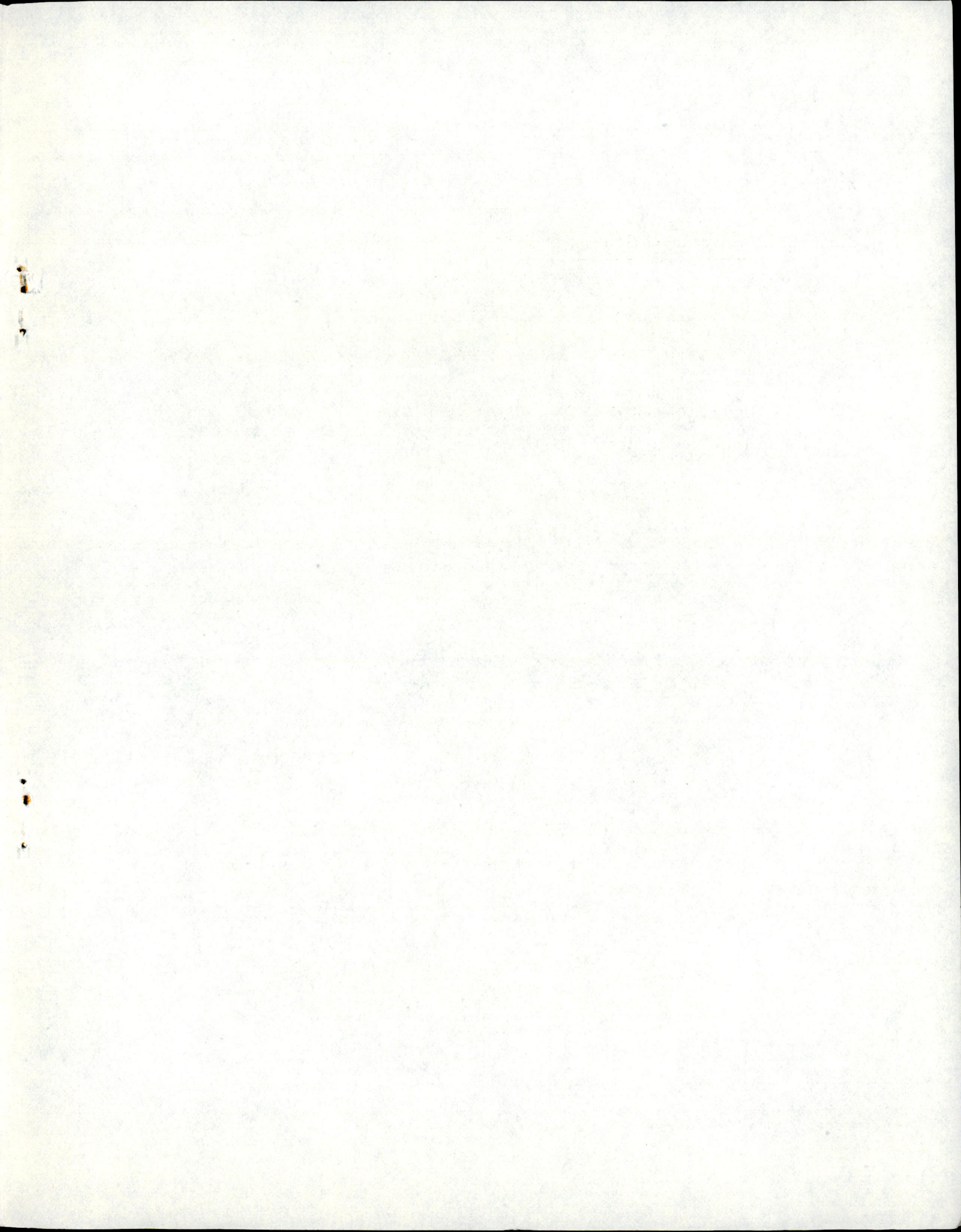
(8) Section 379 (7)—

After "water", insert "supply local rates".

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1977





**LOCAL GOVERNMENT (RATING)  
AMENDMENT ACT, 1977**

**New South Wales**



ANNO VICESIMO SEXTO

**ELIZABETHÆ II REGINÆ**

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**Act No. 132, 1977.**

An Act to amend the Local Government Act, 1919, with respect to the making and levying of rates and to validate certain minimum amounts of rates. [Assented to, 14th December, 1977.]

**BE**

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*Local Government (Rating) Amendment.*

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**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

Short title.      **1.** This Act may be cited as the "Local Government (Rating) Amendment Act, 1977".

Schedules.      **2.** This Act contains the following Schedules :—

**SCHEDULE 1.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO STANDARD RATES.**

**SCHEDULE 2.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO DIFFERENTIAL GENERAL RATES.**

**SCHEDULE 3.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO MINIMUM AMOUNTS OF RATES.**

**SCHEDULE 4.—AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE RATES.**

Amendment of Act No. 41, 1919.      **3.** The Local Government Act, 1919, is amended in the manner set forth in Schedules 1–4.

Validation—minimum amounts of differential general rates.      **4.** A minimum amount of a rate which would have been valid had the provisions of section 126 (3) of the Local Government Act, 1919, as amended by this Act, been in force at the time the minimum amount was determined, or was purported to have been determined, is hereby validated.

*Local Government (Rating) Amendment.*

5. (1) A minimum amount of a rate purporting to have been determined or prescribed by a council under the Local Government Act, 1919, prior to the date of assent to this Act, is not invalid and shall be deemed never to have been invalid by reason—

Validation—  
minimum  
amounts of  
rates  
generally.

- (a) that the minimum amount is levied on the whole or any part of the land subject to the rate; or
- (b) of the size of the minimum amount.

(2) Nothing in subsection (1) applies to or in respect of a minimum amount of a rate referred to in section 6.

6. A minimum amount of a rate purporting to have been determined or prescribed by The Council of the City of Blue Mountains in 1976 or 1977 is hereby validated and shall be deemed always to have been valid.

Validation—  
minimum  
amounts of  
certain  
rates of  
The Council  
of the  
City of  
Blue  
Mountains.

7. Where a person, being a person who, in respect of rates levied in 1977—

Savings  
provision—  
payment of  
1977 rates  
by  
instalments.

- (a) made an election in accordance with section 160DA (1) of the Local Government Act, 1919, to pay those rates by 4 instalments;
- (b) had complied with section 160DA as at 23rd September, 1977; and
- (c) had not, after 23rd September, 1977, paid any subsequent instalment on or before the day on which the subsequent instalment or subsequent instalments, as the case may be, became due,

pays

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*Local Government (Rating) Amendment.*

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pays all such subsequent instalments within 1 month of the date of assent to this Act, the person—

- (d) shall be entitled to make an election under section 160DA (1) of that Act in respect of rates levied in 1978 notwithstanding that the payment of any such subsequent instalment in accordance with this section may be made on or after the day on which those rates are levied; and
- (e) shall not be liable to any increase in respect of any such subsequent instalment pursuant to section 158 of that Act.

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**SCHEDULE 1.**

Sec. 3.

**AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES.**

Sections 129, 130, 131, 131A, 131B—

After the short heading following section 128, insert :—

129. (1) In sections 130, 131, 131A and 131B—

“base rate” means a base rate referred to in section 130;

“general purpose rate” means a general rate, special rate, local rate or loan rate, but does not include—

- (a) a rate levied in respect of water or sewerage works, or proposed water or sewerage works, or in respect of a trading undertaking;

Interpre-  
tation:  
secs. 130-  
131B.

**SCHEDULE**



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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

(b) a rate levied under any special Act,  
as referred to in section 128; or

(c) a rate of a class or description  
prescribed by ordinance for the  
purposes of this paragraph;

“minimum rate” means the minimum amount of  
a rate levied in respect of a separate parcel  
of land under section 126 as in force  
immediately before the date of assent to the  
Local Government (Rating) Amendment  
Act, 1977;

“standard rate” means a standard rate referred  
to in section 131;

“the 1976 Act” means the Local Government  
(Rating) Further Amendment Act, 1976.

(2) A reference in section 130, 131 or 131A  
to—

(a) the unimproved capital value of land in a  
council’s area as at a particular date is a  
reference to the unimproved capital value  
of that land as shown in the council’s  
valuation book on that date; and

(b) the expressing of an amount in dollars or  
cents includes a reference to the expressing  
of the amount in parts of dollars or of cents,  
respectively.

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

Base  
rates, for  
determining  
standard  
rates under  
sec. 131.

130. (1) For the purposes of section 131, a council in existence on 31st December, 1977, has a base rate for 1978.

(2) For the purposes of section 131, a council which comes into existence on or after 1st January, 1978, has a base rate for the year in which it comes into existence.

(3) For the purposes of subsection (1), a council's base rate for 1978 is—

- (a) where the council, with the consent of the Minister under section 4 (3) of the 1976 Act, made and levied any general purpose rate for 1977—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette;
- (b) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) but did make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as is determined in accordance with subsection (4); or
- (c) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) and did not make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

SCHEDULE

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*Local Government (Rating) Amendment.*


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SCHEDULE 1—*continued.*
**AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.***

(4) The amount referred to in subsection (3) (b) to be determined in accordance with this subsection is—

- (a) where one general purpose rate was made and levied by the council for 1976—the amount (expressed in cents) in the dollar; or
- (b) where more than one general purpose rate was made and levied by the council for 1976—the aggregate of the amounts (expressed in cents) in the dollar,

calculated, in respect of the general purpose rate or each general purpose rate so made and levied, as the case may require, in accordance with the following formula :—

$$A = \frac{V1}{V2} \left( G + \frac{M - R}{V1} \right)$$

where, in respect of any one general purpose rate so made—

A represents—

- (i) the amount; or
- (ii) the amount to be aggregated with other such amounts,

as the case may require;

**SCHEDULE**

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

G represents the amount (expressed in cents) in the dollar of the general purpose rate, that amount being—

- (i) increased or decreased by the percentage, if any, by which the general purpose rate was increased or decreased pursuant to section 5 (1) of the 1976 Act; and
- (ii) reduced, where appropriate, in accordance with subsection (5);

M represents, where a minimum rate was levied in 1976 in respect of the general purpose rate, the total amount (expressed in cents) payable as minimum rates so levied in respect of all the land subject to the minimum rate, that total amount being increased or decreased by the percentage, if any, by which the general purpose rate in respect of which the minimum rate was payable was increased or decreased pursuant to section 5 (1) of the 1976 Act;

R represents, where a minimum rate was levied in 1976 in respect of the general purpose rate, the total amount (expressed in cents) payable as rates in respect of all the land subject to the minimum rate had the amount been determined solely by reference to the amount in the dollar of the general purpose rate, being the general purpose rate as increased or decreased by the percentage, if any, by which it was increased or decreased pursuant to section 5 (1) of the 1976 Act;

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

V1 represents the unimproved capital value (expressed in dollars) as at 1st January, 1976, of all the ratable land in the council's area; and

V2 represents—

- (i) where a general valuation or general valuations in respect of the whole or part of the council's area has or have been furnished under section 48 of the Valuation of Land Act, 1916, or under Schedule 3 to the council after 1st January, 1976, and before 1st January, 1978, the unimproved capital value (expressed in dollars) as at 1st January, 1978, of all the ratable land in the council's area; or
- (ii) where no such general valuation has been furnished to the council after 1st January, 1976, the unimproved capital value (expressed in dollars) as at 1st January, 1976, of all the ratable land in the council's area.

(5) If a general purpose rate to which subsection (4) relates was made in respect of some but not all of the ratable land in the council's area, the amount (expressed in cents) in the dollar of the general purpose rate shall, for the purposes of subsection (4), be reduced to so much thereof as bears to the amount the same proportion as the unimproved capital value (as at 1st January, 1976) of the land in

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

respect of which the rate was made bears to the unimproved capital value (as at that date) of all the ratable land in the area.

(6) For the purposes of subsection (2), a council's base rate for the year in which it comes into existence is such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

Standard  
rates.

131. (1) For the purposes of section 131A, a council that has a base rate for a year has a standard rate for that year and a standard rate for each succeeding year.

(2) A council's standard rate for—

- (a) the year for which it has a base rate—is the same as its base rate; and
- (b) any subsequent year—is the same as its standard rate for the immediately preceding year,

subject to any variation under subsection (3), (4) or (5).

(3) If a general valuation or general valuations in respect of the whole or a part of an area is or are furnished under section 48 of the Valuation of Land Act, 1916, or under Schedule 3 to the council of the area during, but after 1st January, in, a year, the standard rate for the following year shall, subject

SCHEDULE

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*Local Government (Rating) Amendment.*


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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

to any variation under subsection (4) or (5), be that determined in accordance with the following formula :—

$$R2 = R1 \times \frac{V1}{V2}$$

where—

R1 represents the rate that would, but for this subsection, be the standard rate for that following year;

R2 represents the standard rate to be determined for that following year;

V1 represents the unimproved capital value (as at 1st January in the firstmentioned year) of all the ratable land in the council's area; and

V2 represents the unimproved capital value (as at 1st January in that following year) of all the ratable land in that area.

(4) The Minister may, by order published in the Gazette, make a general variation of standard rates, by which councils' standard rates for a specified year are increased or decreased by a specified percentage.

(5) The Minister may, by order published in the Gazette, make a special variation of a specified council's standard rate, by which that council's standard rate for a specified year is increased or decreased by a specified percentage.

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

(6) Subject to subsection (7), a general variation applies to all councils uniformly, but does not apply to a council specified (in the order by which the variation is made) as being a council to which the variation does not apply.

(7) A general variation for a year does not apply, and (where relevant) shall be deemed never to have applied, to a council to which a special variation for that year applies, whether the general variation was made before, on or after the day on which the special variation was made.

(8) An order published under subsection (4) or (5) on or after 1st January in the year in respect of which it is made has no effect, if it would operate to decrease any council's standard rate for that year.

(9) An order published under subsection (4) or (5) may not be rescinded, revoked, altered or varied on or after 1st January in the year in respect of which it is made, if to do so would result in a decrease in any council's standard rate for that year.

(10) Orders under subsections (4) and (5) may be contained in the same instrument or in different instruments.

General  
purpose  
rates not  
to be made  
so as to  
yield in  
excess of  
standard  
rate  
amount.

131A. (1) A council shall not make general purpose rates for a year if the amount calculated as at 1st January in that year as the amount payable thereby as rates (based on the unimproved capital value, as at 1st January in that year, of all the ratable land in the

SCHEDULE



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*Local Government (Rating) Amendment.*


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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

council's area) exceeds the amount determined in accordance with the following formula :—

$$P = S \times U$$

where—

P represents the amount to be determined;

S represents the council's standard rate for that year; and

U represents the unimproved capital value (as at 1st January in that year) of all the ratable land in the council's area.

(2) Where a council contravenes subsection (1) in making general purpose rates for a year—

(a) subject to paragraph (b), the contravention does not affect the validity of the rates; and

(b) the general purpose rates made for the following year by the council shall be invalid for all purposes unless—

(i) before the rates were made the council submitted to the Minister such information respecting the general purpose rates proposed to be made for that following year as the Minister may require and the Minister, by order published in the Gazette, approved of their being made;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

- (ii) the rates are of kinds and amounts in the dollar specified in the approval; and
- (iii) the council did not contravene subsection (1) in making the rates.

(3) The Minister may, by order published in the Gazette, exempt a specified council from the operation of subsection (2) (b) for a specified year.

(4) Section 601 does not apply to or in respect of a rate that is invalid by reason of subsection (2) (b), and section 599 does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

Applica-  
tion  
of secs.  
129-131A  
to county  
councils.

131B. Sections 129, 130, 131 and 131A apply to and in respect of rates made by a county council that, if made by a council, would be general purpose rates, and so apply as if references in those sections to—

- (a) a council were references to a county council; and
- (b) a council's area were references to a county district.

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*Local Government (Rating) Amendment.*

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SCHEDULE 2.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES.

- (1) (a) Section 118 (1), definitions of “home occupation”,  
“non-residential land”—

After the definition of “defined”, insert :—

“home occupation” means an occupation carried on in a dwelling-house, or a dwelling in a residential flat building, by the permanent residents of the dwelling-house or the dwelling which does not involve any of the following :—

- (a) the registration of the dwelling-house or dwelling under the Factories, Shops and Industries Act, 1962;
- (b) the employment of persons other than the permanent residents; or
- (c) the display of goods, whether in a window or otherwise;

“non-residential land” means—

- (a) in relation to land, other than vacant land—
  - (i) a parcel of ratable land, any part of which, or any part of the improvements

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

on which, is used for the time being by the occupier, or is designed or adapted for use, for professional, business, commercial or industrial purposes, not being a home occupation; and

- (ii) a parcel of ratable land occupied or used as the site of a guest-house, or a boarding-house, containing more than 10 bedrooms; and

- (b) in relation to vacant land, a parcel of ratable land which, under a prescribed scheme within the meaning of Part XIII A or an interim development order within the meaning of section 342T (1)—

- (i) is within a business or commercial, or an industrial, zone; or
- (ii) where a use of the land is or uses of the land are specified otherwise than by means of zoning, may be used for a business or commercial, or an industrial, purpose,

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

but does not include a parcel of ratable land which is wholly or mainly used for the time being by the occupier for carrying on one or more of the businesses or industries referred to in paragraph (a) of the definition of "rural land" in this subsection or an oyster farm referred to in paragraph (b) of that definition;

(b) Section 118 (4) (a)—

Omit the paragraph, insert instead :—

- (a) in respect of ratable land (not being rural land in respect of which a general rate is determined under paragraph (b) or non-residential land in respect of which a general rate is determined under paragraph (c)) in any town, village, centre of population or urban area within the council's area and which is specified in that resolution or any towns, villages, centres of population or urban areas within the council's area and which are so specified, that the general rate shall be such amount in the dollar (being greater or less than the amount referred to in subsection (3)) as may be specified in the resolution in relation to any such town, village, centre of population or urban area so specified;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(c) Section 118 (4) (b)—

Omit “resolution,” insert instead “resolution in relation to any such rural land; or”.

(d) Section 118 (4) (c)—

After section 118 (4) (b), insert :—

(c) in respect of ratable land, being—

- (i) all non-residential land in the area;
- (ii) non-residential land within a specified town, village, centre of population or urban area within the area or specified towns, villages, centres of population or urban areas within the area; or
- (iii) all non-residential land in the area except that within a specified town, village, centre of population or urban area within the area or specified towns, villages, centres of population or urban areas within the area,

that the general rate shall be such amount in the dollar (being greater than the amount referred to in subsection (3) and, where an amount is determined pursuant to paragraph (a) in respect of the towns, villages, centres of population or urban areas within which the whole of the non-residential land is situated, greater than that amount) as may be specified in the resolution in relation to that non-residential land,

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(e) Section 118 (5)—

Omit the subsection, insert instead :—

(5) The council may determine a general rate under subsection (4) (c) in respect of non-residential land within any town, village, centre of population or urban area notwithstanding that it has not, in the resolution making the general rate, determined a general rate under subsection (4) (a) in respect of the town, village, centre of population or urban area.

(f) Section 118 (6)—

Omit “(paragraph (b) (i) excepted)”, insert instead “(paragraphs (b) (i) and (c) (i) excepted)”.

(g) Section 118 (7)—

Omit “The onus of proof that land is rural land shall be upon the ratepayer and the council’s decision with regard thereto may”, insert instead :—

The onus of proof that land—

(a) is rural land; or

(b) is not non-residential land,

shall lie upon the ratepayer and the council’s decision with regard thereto may, at any time

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

within 30 days after the prescribed notice to pay the rate in respect of the land has been served in accordance with this Act,

(2) (a) Section 118AA (1)—

Omit “(paragraph (b) (i) excepted)” wherever occurring, insert instead “(paragraphs (b) (i) and (c) (i) excepted)”.

(b) Section 118AA (3)—

Omit “(paragraph (b) (i) excepted)”, insert instead “(paragraphs (b) (i) and (c) (i) excepted)”.

(c) Section 118AA (4)—

Omit “(paragraph (b) (i) excepted)”, insert instead “(paragraphs (b) (i) and (c) (i) excepted)”.

(3) Section 118AB—

After section 118AA, insert :—

118AB. (1) Where the Minister is of the opinion that a council has, in a year, misused its powers under section 118 (4), he may, by order published in the Gazette, declare that the general rate to be made by the council for the following year is a rate to which subsection (2) applies.

Invalidity  
of certain  
differen-  
tial general  
rates.

SCHEDULE

SCHEDULE



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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(2) A rate declared under subsection (1) to be a rate to which this subsection applies shall be invalid for all purposes unless—

- (a) before the rate is made, the council submits to the Minister such information respecting the rate proposed to be made for the year to which the Minister's order relates as the Minister may require and the Minister, by order published in the Gazette, approves of the making of the rate; and
- (b) the rate is made in accordance with the approval.

(3) Section 601 does not apply to or in respect of a rate that is invalid by reason of subsection (2), and section 599 does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

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SCHEDULE 3.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES.

(1) Sections 126, 126A—

Omit section 126, insert instead :—

126. (1) In this section, "vacant land" means land (other than land of such class or description as may be prescribed) which does not have a building (other

Minimum amounts.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

than a building of such class or description as may be prescribed) erected thereon.

(2) A council, in a resolution making a rate—

(a) may specify a minimum amount of the rate which shall be levied in respect of each separate parcel; or

(b) may specify—

(i) a minimum amount of the rate which shall be levied in respect of each separate parcel, other than a separate parcel consisting of vacant land; and

(ii) a minimum amount of the rate, being less than the minimum amount of the rate specified under subparagraph (i), which shall be levied in respect of each separate parcel consisting of vacant land.

(3) Where a council makes a general rate under section 118 (3) and one or more differential general rates under section 118 (4), it may specify a different minimum amount pursuant to subsection (2) (a), or different minimum amounts pursuant to subsection (2) (b), of each rate so made.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(4) The minimum amount of a rate shall be—

(a) in respect of a general rate—

(i) such amount as is determined by the council, not exceeding \$100 or such greater amount as may be prescribed; or

(ii) such greater amount as the Minister may, by notice published in the Gazette, approve in respect of a council specified in the notice for a year so specified; and

(b) in respect of any other rate (not being a rate made under Part XIV), such amount as is determined by the council, not exceeding \$2.

(5) A minimum amount of a rate is not invalid by reason—

(a) that the minimum amount is levied on the whole or any part of the land subject to the rate; or

(b) of the size of the minimum amount.

126A. (1) In this section, a reference to a class of general rate is a reference to a general rate made under section 118 (3) or any differential general rate made under section 118 (4).

Aggregation of values of certain parcels subject to minimum amounts.

SCHEDULE

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*Local Government (Rating) Amendment.*


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 SCHEDULE 3—*continued.*

 AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
 RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(2) Notwithstanding any other provision of this Part, where a council—

- (a) makes a class of general rate; and
- (b) specifies a minimum amount of the class under section 126 (2) (a) or minimum amounts of the class under section 126 (2) (b),

it may, in the resolution making the class of general rate, resolve that subsection (3) shall apply to the levying of that class of general rate.

(3) Except as provided by subsection (4), where, pursuant to subsection (2), a council resolves that this subsection shall apply to the levying of a class of general rate, it shall, in respect of a person who, as at 1st January in the year for which the class is made, was the owner, in the same ownership, of one or more separate parcels subject to the class and in respect of which the minimum amount of the class specified under section 126 (2) (a), or either of the minimum amounts of the class specified under section 126 (2) (b), as the case may be, applied—

- (a) aggregate—
  - (i) the unimproved capital value of each such separate parcel; and
  - (ii) where, on that date, the person was the owner of one or more separate parcels subject to the class but in respect of which neither the minimum amount of the class specified under section 126 (2) (a) nor

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

either of the minimum amounts of the class specified under section 126 (2) (b), as the case may be, applied—the unimproved capital value of any one such separate parcel, being a separate parcel nominated solely by the council; and

- (b) levy, as the amount of the rate in respect of the land the value of which is aggregated in accordance with paragraph (a), the amount determined in accordance with subsection (4).

(4) The amount referred to in subsection (3) (b) to be determined in accordance with this subsection is—

- (a) the amount of the rate in the dollar on the aggregate determined in accordance with subsection (3) (a); or
- (b) the minimum amount of the class, being—
  - (i) except as provided by subparagraph (ii), the minimum amount of the class specified under section 126 (2) (a) or section 126 (2) (b) (i), as the case may be; or
  - (ii) where the separate parcels, the unimproved capital values of which are aggregated in accordance with subsection (3) (a), all consist of vacant land and a minimum amount of the class is specified under section

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*Local Government (Rating) Amendment.*


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SCHEDULE 3—*continued.*
 AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
 RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

126 (2) (b) (ii), the minimum amount of the class so specified,

whichever is the higher.

(5) Nothing in subsection (3) requires a council to aggregate the unimproved capital value of a separate parcel referred to in that subsection in respect of which it has, before a rate is levied in accordance with that subsection, received notice in the form of the prescribed notice of transfer referred to in section 148 that the separate parcel has ceased to be in the same ownership of the person by whom it was owned as at the preceding 1st January.

(6) A person to whom subsection (3) applies may, on the ground that a council has failed to levy a rate in respect of his land in accordance with that subsection, appeal to a court of petty sessions or the Land and Valuation Court in the manner provided by section 133, if the Valuation of Land Act, 1916, applies to the area, or by section 18 of Schedule 3, if the Valuation of Land Act, 1916, does not apply, and the provisions of section 133, or of sections 18 to 22 of Schedule 3, as the case may require, shall, *mutatis mutandis*, apply with respect to the appeal.

(2) (a) Section 378 (6)—

Omit "land not built upon", insert instead "vacant land (as defined in section 126 (1))".

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(b) Section 378 (6)—

Omit “not built upon” where secondly occurring,  
insert instead “vacant land (as so defined)”.

(c) Section 378 (7)–(9)—

After section 378 (6), insert :—

(7) A minimum amount of a rate is not  
invalid by reason—

- (a) that the minimum amount is levied  
on the whole or any part of the land  
subject to the rate; or
- (b) of the size of the minimum amount.

(8) Where the Minister is of the opinion that  
a council has, in a year, misused its powers under  
subsection (6), he may, by order published in  
the Gazette, declare that a rate, being a rate of  
the kind in respect of which the council’s powers  
under subsection (6) were misused, to be made  
by the council for the following year or such other  
year as may be specified in his order is a rate  
to which subsection (9) applies.

(9) A rate declared under subsection (8) to  
be a rate to which this subsection applies shall be  
invalid for all purposes unless—

- (a) before the rate is made, the council  
submits to the Minister such informa-  
tion respecting the rate proposed to be  
made for the year to which the

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

Minister's order relates and any minimum amount proposed to be prescribed in relation to the rate as the Minister may require and the Minister, by order published in the Gazette, approves of the making of the rate and the prescription of the minimum amount; and

- (b) the rate is made and the minimum amount is prescribed in accordance with the approval.

(10) Section 601 does not apply to or in respect of a rate that is invalid by reason of subsection (9), and section 599 does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

Sec. 3.

SCHEDULE 4.

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE  
RATES.

(1) Section 379 (4A)—

After "Water", insert "supply local rates".

SCHEDULE



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*Local Government (Rating) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

(2) Section 379 (4B)—

After “Water”, insert “supply local rates”.

(3) Section 379 (4C)—

After “Water”, insert “supply local rates”.

(4) Section 379 (5), short heading—

Omit “*Water and sewerage rates.*”, insert instead  
“*Water supply local rates and sewerage local rates.*”.

(5) Section 379 (5)—

Omit “rate”, insert instead “rates”.

(6) Section 379 (5B)—

After “water” where firstly occurring, insert “supply”.

(7) Section 379 (5E)—

After section 379 (5D), insert :—

(5E) The council may exempt from water supply local rates and sewerage local rates any land which, in the opinion of the council, it is impracticable, having regard to the physical features of the land or

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 4—*continued.*AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

any unusual cost which may be incurred, to supply  
with water or connect to the sewer, as the case may be.

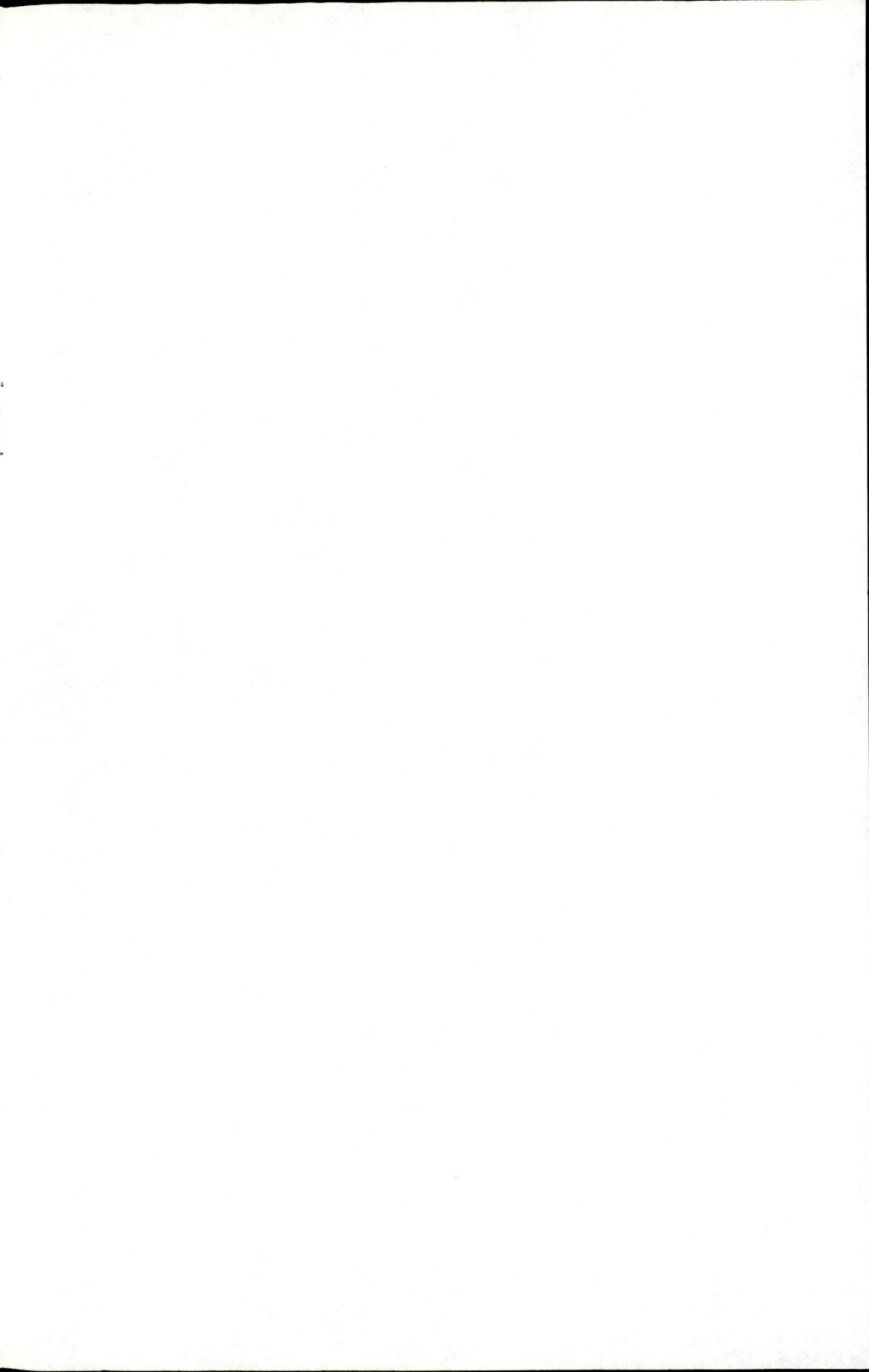
## (8) Section 379 (7)—

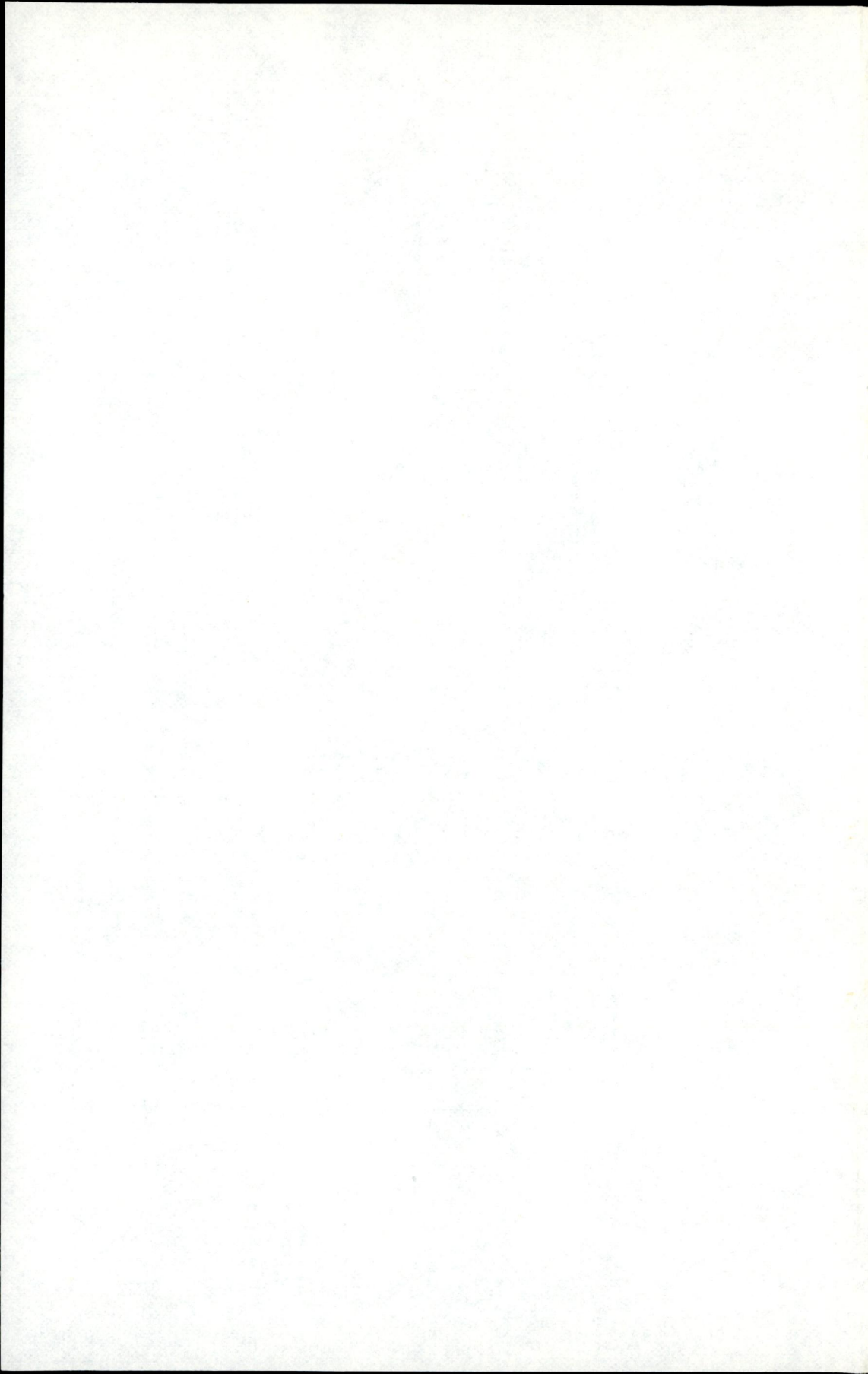
After “water”, insert “supply local rates”.

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1978





*I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.*

**R. E. WARD,**  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 1 December, 1977.*

## **New South Wales**



ANNO VICESIMO SEXTO

**ELIZABETHÆ II REGINÆ**

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**Act No. 132, 1977.**

An Act to amend the Local Government Act, 1919, with respect to the making and levying of rates and to validate certain minimum amounts of rates. [Assented to, 14th December, 1977.]

**BE**

*I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.*

**T. J. CAHILL,**  
*Chairman of Committees of the Legislative Assembly.*

*Local Government (Rating) Amendment.*

**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

Short title.     **1.** This Act may be cited as the "Local Government (Rating) Amendment Act, 1977".

Schedules.     **2.** This Act contains the following Schedules :—

SCHEDULE 1.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO STANDARD RATES.

SCHEDULE 2.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO DIFFERENTIAL GENERAL RATES.

SCHEDULE 3.—AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919, RELATING TO MINIMUM AMOUNTS OF RATES.

SCHEDULE 4.—AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE RATES.

Amendment of Act No. 41, 1919.     **3.** The Local Government Act, 1919, is amended in the manner set forth in Schedules 1-4.

Validation—minimum amounts of differential general rates.     **4.** A minimum amount of a rate which would have been valid had the provisions of section 126 (3) of the Local Government Act, 1919, as amended by this Act, been in force at the time the minimum amount was determined, or was purported to have been determined, is hereby validated.

**5.**

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*Local Government (Rating) Amendment.*

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5. (1) A minimum amount of a rate purporting to have been determined or prescribed by a council under the Local Government Act, 1919, prior to the date of assent to this Act, is not invalid and shall be deemed never to have been invalid by reason—

Validation—  
minimum  
amounts of  
rates  
generally.

- (a) that the minimum amount is levied on the whole or any part of the land subject to the rate; or
- (b) of the size of the minimum amount.

(2) Nothing in subsection (1) applies to or in respect of a minimum amount of a rate referred to in section 6.

6. A minimum amount of a rate purporting to have been determined or prescribed by The Council of the City of Blue Mountains in 1976 or 1977 is hereby validated and shall be deemed always to have been valid.

Validation—  
minimum  
amounts of  
certain  
rates of  
The Council  
of the  
City of  
Blue  
Mountains.

7. Where a person, being a person who, in respect of rates levied in 1977—

Savings  
provision—  
payment of  
1977 rates  
by  
instalments.

- (a) made an election in accordance with section 160DA (1) of the Local Government Act, 1919, to pay those rates by 4 instalments;
- (b) had complied with section 160DA as at 23rd September, 1977; and
- (c) had not, after 23rd September, 1977, paid any subsequent instalment on or before the day on which the subsequent instalment or subsequent instalments, as the case may be, became due,

pays

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*Local Government (Rating) Amendment.*

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pays all such subsequent instalments within 1 month of the date of assent to this Act, the person—

- (d) shall be entitled to make an election under section 160DA (1) of that Act in respect of rates levied in 1978 notwithstanding that the payment of any such subsequent instalment in accordance with this section may be made on or after the day on which those rates are levied; and
- (e) shall not be liable to any increase in respect of any such subsequent instalment pursuant to section 158 of that Act.

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**SCHEDULE 1.**

**Sec. 3.**

**AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES.**

Sections 129, 130, 131, 131A, 131B—

After the short heading following section 128,  
insert :—

129. (1) In sections 130, 131, 131A and 131B—

“base rate” means a base rate referred to in section 130;

“general purpose rate” means a general rate, special rate, local rate or loan rate, but does not include—

- (a) a rate levied in respect of water or sewerage works, or proposed water or sewerage works, or in respect of a trading undertaking;

Interpre-  
tation:  
secs. 130-  
131B.

**SCHEDULE**



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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

(b) a rate levied under any special Act,  
as referred to in section 128; or

(c) a rate of a class or description  
prescribed by ordinance for the  
purposes of this paragraph;

“minimum rate” means the minimum amount of  
a rate levied in respect of a separate parcel  
of land under section 126 as in force  
immediately before the date of assent to the  
Local Government (Rating) Amendment  
Act, 1977;

“standard rate” means a standard rate referred  
to in section 131;

“the 1976 Act” means the Local Government  
(Rating) Further Amendment Act, 1976.

(2) A reference in section 130, 131 or 131A  
to—

(a) the unimproved capital value of land in a  
council’s area as at a particular date is a  
reference to the unimproved capital value  
of that land as shown in the council’s  
valuation book on that date; and

(b) the expressing of an amount in dollars or  
cents includes a reference to the expressing  
of the amount in parts of dollars or of cents,  
respectively.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

Base  
rates, for  
determining  
standard  
rates under  
sec. 131.

130. (1) For the purposes of section 131, a council in existence on 31st December, 1977, has a base rate for 1978.

(2) For the purposes of section 131, a council which comes into existence on or after 1st January, 1978, has a base rate for the year in which it comes into existence.

(3) For the purposes of subsection (1), a council's base rate for 1978 is—

- (a) where the council, with the consent of the Minister under section 4 (3) of the 1976 Act, made and levied any general purpose rate for 1977—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette;
- (b) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) but did make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as is determined in accordance with subsection (4); or
- (c) where the council did not make and levy any general purpose rate for 1977 as referred to in paragraph (a) and did not make and levy any general purpose rate for 1976—such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

(4) The amount referred to in subsection (3) (b) to be determined in accordance with this subsection is—

(a) where one general purpose rate was made and levied by the council for 1976—the amount (expressed in cents) in the dollar; or

(b) where more than one general purpose rate was made and levied by the council for 1976—the aggregate of the amounts (expressed in cents) in the dollar,

calculated, in respect of the general purpose rate or each general purpose rate so made and levied, as the case may require, in accordance with the following formula :—

$$A = \frac{V1}{V2} \left( G + \frac{M - R}{V1} \right)$$

where, in respect of any one general purpose rate so made—

A represents—

(i) the amount; or

(ii) the amount to be aggregated with other such amounts,

as the case may require;

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

G represents the amount (expressed in cents) in the dollar of the general purpose rate, that amount being—

- (i) increased or decreased by the percentage, if any, by which the general purpose rate was increased or decreased pursuant to section 5 (1) of the 1976 Act; and
- (ii) reduced, where appropriate, in accordance with subsection (5);

M represents, where a minimum rate was levied in 1976 in respect of the general purpose rate, the total amount (expressed in cents) payable as minimum rates so levied in respect of all the land subject to the minimum rate, that total amount being increased or decreased by the percentage, if any, by which the general purpose rate in respect of which the minimum rate was payable was increased or decreased pursuant to section 5 (1) of the 1976 Act;

R represents, where a minimum rate was levied in 1976 in respect of the general purpose rate, the total amount (expressed in cents) payable as rates in respect of all the land subject to the minimum rate had the amount been determined solely by reference to the amount in the dollar of the general purpose rate, being the general purpose rate as increased or decreased by the percentage, if any, by which it was increased or decreased pursuant to section 5 (1) of the 1976 Act;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

V1 represents the unimproved capital value (expressed in dollars) as at 1st January, 1976, of all the ratable land in the council's area; and

V2 represents—

- (i) where a general valuation or general valuations in respect of the whole or part of the council's area has or have been furnished under section 48 of the Valuation of Land Act, 1916, or under Schedule 3 to the council after 1st January, 1976, and before 1st January, 1978, the unimproved capital value (expressed in dollars) as at 1st January, 1978, of all the ratable land in the council's area; or
- (ii) where no such general valuation has been furnished to the council after 1st January, 1976, the unimproved capital value (expressed in dollars) as at 1st January, 1976, of all the ratable land in the council's area.

(5) If a general purpose rate to which subsection (4) relates was made in respect of some but not all of the ratable land in the council's area, the amount (expressed in cents) in the dollar of the general purpose rate shall, for the purposes of subsection (4), be reduced to so much thereof as bears to the amount the same proportion as the unimproved capital value (as at 1st January, 1976) of the land in

SCHEDULE

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*Local Government (Rating) Amendment.*


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 SCHEDULE 1—*continued.*

 AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
 RELATING TO STANDARD RATES—*continued.*

respect of which the rate was made bears to the unimproved capital value (as at that date) of all the ratable land in the area.

(6) For the purposes of subsection (2), a council's base rate for the year in which it comes into existence is such amount (expressed in cents) in the dollar as the Minister specifies in respect of the council by order published in the Gazette.

Standard  
rates.

131. (1) For the purposes of section 131A, a council that has a base rate for a year has a standard rate for that year and a standard rate for each succeeding year.

- (2) A council's standard rate for—
- (a) the year for which it has a base rate—is the same as its base rate; and
  - (b) any subsequent year—is the same as its standard rate for the immediately preceding year,

subject to any variation under subsection (3), (4) or (5).

(3) If a general valuation or general valuations in respect of the whole or a part of an area is or are furnished under section 48 of the Valuation of Land Act, 1916, or under Schedule 3 to the council of the area during, but after 1st January, in, a year, the standard rate for the following year shall, subject

SCHEDULE

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*Local Government (Rating) Amendment.*


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SCHEDULE 1—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

to any variation under subsection (4) or (5), be that determined in accordance with the following formula :—

$$R2 = R1 \times \frac{V1}{V2}$$

where—

R1 represents the rate that would, but for this subsection, be the standard rate for that following year;

R2 represents the standard rate to be determined for that following year;

V1 represents the unimproved capital value (as at 1st January in the firstmentioned year) of all the ratable land in the council's area; and

V2 represents the unimproved capital value (as at 1st January in that following year) of all the ratable land in that area.

(4) The Minister may, by order published in the Gazette, make a general variation of standard rates, by which councils' standard rates for a specified year are increased or decreased by a specified percentage.

(5) The Minister may, by order published in the Gazette, make a special variation of a specified council's standard rate, by which that council's standard rate for a specified year is increased or decreased by a specified percentage.

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

(6) Subject to subsection (7), a general variation applies to all councils uniformly, but does not apply to a council specified (in the order by which the variation is made) as being a council to which the variation does not apply.

(7) A general variation for a year does not apply, and (where relevant) shall be deemed never to have applied, to a council to which a special variation for that year applies, whether the general variation was made before, on or after the day on which the special variation was made.

(8) An order published under subsection (4) or (5) on or after 1st January in the year in respect of which it is made has no effect, if it would operate to decrease any council's standard rate for that year.

(9) An order published under subsection (4) or (5) may not be rescinded, revoked, altered or varied on or after 1st January in the year in respect of which it is made, if to do so would result in a decrease in any council's standard rate for that year.

(10) Orders under subsections (4) and (5) may be contained in the same instrument or in different instruments.

131A. (1) A council shall not make general purpose rates for a year if the amount calculated as at 1st January in that year as the amount payable thereby as rates (based on the unimproved capital value, as at 1st January in that year, of all the ratable land in the

General  
purpose  
rates not  
to be made  
so as to  
yield in  
excess of  
standard  
rate  
amount.

SCHEDULE



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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

council's area) exceeds the amount determined in accordance with the following formula :—

$$P = S \times U$$

where—

P represents the amount to be determined;

S represents the council's standard rate for that year; and

U represents the unimproved capital value (as at 1st January in that year) of all the ratable land in the council's area.

(2) Where a council contravenes subsection (1) in making general purpose rates for a year—

(a) subject to paragraph (b), the contravention does not affect the validity of the rates; and

(b) the general purpose rates made for the following year by the council shall be invalid for all purposes unless—

(i) before the rates were made the council submitted to the Minister such information respecting the general purpose rates proposed to be made for that following year as the Minister may require and the Minister, by order published in the Gazette, approved of their being made;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO STANDARD RATES—*continued.*

(ii) the rates are of kinds and amounts in the dollar specified in the approval; and

(iii) the council did not contravene subsection (1) in making the rates.

(3) The Minister may, by order published in the Gazette, exempt a specified council from the operation of subsection (2) (b) for a specified year.

(4) Section 601 does not apply to or in respect of a rate that is invalid by reason of subsection (2) (b), and section 599 does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

Applica-  
tion  
of secs.  
129-131A  
to county  
councils.

131B. Sections 129, 130, 131 and 131A apply to and in respect of rates made by a county council that, if made by a council, would be general purpose rates, and so apply as if references in those sections to—

(a) a council were references to a county council; and

(b) a council's area were references to a county district.

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*Local Government (Rating) Amendment.*

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SCHEDULE 2.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES.

- (1) (a) Section 118 (1), definitions of "home occupation",  
"non-residential land"—

After the definition of "defined", insert :—

"home occupation" means an occupation carried on in a dwelling-house, or a dwelling in a residential flat building, by the permanent residents of the dwelling-house or the dwelling which does not involve any of the following :—

- (a) the registration of the dwelling-house or dwelling under the Factories, Shops and Industries Act, 1962;
- (b) the employment of persons other than the permanent residents; or
- (c) the display of goods, whether in a window or otherwise;

"non-residential land" means—

- (a) in relation to land, other than vacant land—
  - (i) a parcel of ratable land, any part of which, or any part of the improvements

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

on which, is used for the time being by the occupier, or is designed or adapted for use, for professional, business, commercial or industrial purposes, not being a home occupation; and

- (ii) a parcel of ratable land occupied or used as the site of a guest-house, or a boarding-house, containing more than 10 bedrooms; and

- (b) in relation to vacant land, a parcel of ratable land which, under a prescribed scheme within the meaning of Part XIIA or an interim development order within the meaning of section 342T (1)—

- (i) is within a business or commercial, or an industrial, zone; or

- (ii) where a use of the land is or uses of the land are specified otherwise than by means of zoning, may be used for a business or commercial, or an industrial, purpose,

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

but does not include a parcel of ratable land which is wholly or mainly used for the time being by the occupier for carrying on one or more of the businesses or industries referred to in paragraph (a) of the definition of "rural land" in this subsection or an oyster farm referred to in paragraph (b) of that definition;

(b) Section 118 (4) (a)—

Omit the paragraph, insert instead :—

- (a) in respect of ratable land (not being rural land in respect of which a general rate is determined under paragraph (b) or non-residential land in respect of which a general rate is determined under paragraph (c)) in any town, village, centre of population or urban area within the council's area and which is specified in that resolution or any towns, villages, centres of population or urban areas within the council's area and which are so specified, that the general rate shall be such amount in the dollar (being greater or less than the amount referred to in subsection (3)) as may be specified in the resolution in relation to any such town, village, centre of population or urban area so specified;

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(c) Section 118 (4) (b)—

Omit “resolution,” insert instead “resolution in relation to any such rural land; or”.

(d) Section 118 (4) (c)—

After section 118 (4) (b), insert :—

(c) in respect of ratable land, being—

- (i) all non-residential land in the area;
- (ii) non-residential land within a specified town, village, centre of population or urban area within the area or specified towns, villages, centres of population or urban areas within the area; or
- (iii) all non-residential land in the area except that within a specified town, village, centre of population or urban area within the area or specified towns, villages, centres of population or urban areas within the area,

that the general rate shall be such amount in the dollar (being greater than the amount referred to in subsection (3) and, where an amount is determined pursuant to paragraph (a) in respect of the towns, villages, centres of population or urban areas within which the whole of the non-residential land is situated, greater than that amount) as may be specified in the resolution in relation to that non-residential land,

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(e) Section 118 (5)—

Omit the subsection, insert instead :—

(5) The council may determine a general rate under subsection (4) (c) in respect of non-residential land within any town, village, centre of population or urban area notwithstanding that it has not, in the resolution making the general rate, determined a general rate under subsection (4) (a) in respect of the town, village, centre of population or urban area.

(f) Section 118 (6)—

Omit “(paragraph (b) (i) excepted)”, insert instead “(paragraphs (b) (i) and (c) (i) excepted)”.

(g) Section 118 (7)—

Omit “The onus of proof that land is rural land shall be upon the ratepayer and the council’s decision with regard thereto may”, insert instead :—

The onus of proof that land—

(a) is rural land; or

(b) is not non-residential land,

shall lie upon the ratepayer and the council’s decision with regard thereto may, at any time

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

within 30 days after the prescribed notice to  
pay the rate in respect of the land has been  
served in accordance with this Act,

(2) (a) Section 118AA (1)—

Omit “(paragraph (b) (i) excepted)” wherever  
occurring, insert instead “(paragraphs (b) (i)  
and (c) (i) excepted)”.

(b) Section 118AA (3)—

Omit “(paragraph (b) (i) excepted)”, insert  
instead “(paragraphs (b) (i) and (c) (i)  
excepted)”.

(c) Section 118AA (4)—

Omit “(paragraph (b) (i) excepted)”, insert  
instead “(paragraphs (b) (i) and (c) (i)  
excepted)”.

(3) Section 118AB—

After section 118AA, insert :—

118AB. (1) Where the Minister is of the opinion  
that a council has, in a year, misused its powers under  
section 118 (4), he may, by order published in the  
Gazette, declare that the general rate to be made by  
the council for the following year is a rate to which  
subsection (2) applies.

Invalidity  
of certain  
differen-  
tial general  
rates.

SCHEDULE



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*Local Government (Rating) Amendment.*

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SCHEDULE 2—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO DIFFERENTIAL GENERAL RATES—*continued.*

(2) A rate declared under subsection (1) to be a rate to which this subsection applies shall be invalid for all purposes unless—

(a) before the rate is made, the council submits to the Minister such information respecting the rate proposed to be made for the year to which the Minister's order relates as the Minister may require and the Minister, by order published in the Gazette, approves of the making of the rate; and

(b) the rate is made in accordance with the approval.

(3) Section 601 does not apply to or in respect of a rate that is invalid by reason of subsection (2), and section 599 does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

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SCHEDULE 3.

Sec. 3.

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES.

(1) Sections 126, 126A—

Omit section 126, insert instead :—

126. (1) In this section, "vacant land" means land (other than land of such class or description as may be prescribed) which does not have a building (other

Minimum amounts.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

than a building of such class or description as may be prescribed) erected thereon.

(2) A council, in a resolution making a rate—

(a) may specify a minimum amount of the rate which shall be levied in respect of each separate parcel; or

(b) may specify—

(i) a minimum amount of the rate which shall be levied in respect of each separate parcel, other than a separate parcel consisting of vacant land; and

(ii) a minimum amount of the rate, being less than the minimum amount of the rate specified under subparagraph (i), which shall be levied in respect of each separate parcel consisting of vacant land.

(3) Where a council makes a general rate under section 118 (3) and one or more differential general rates under section 118 (4), it may specify a different minimum amount pursuant to subsection (2) (a), or different minimum amounts pursuant to subsection (2) (b), of each rate so made.

SCHEDULE

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*Local Government (Rating) Amendment.*


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SCHEDULE 3—*continued.*
 AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
 RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(4) The minimum amount of a rate shall be—

(a) in respect of a general rate—

(i) such amount as is determined by the council, not exceeding \$100 or such greater amount as may be prescribed; or

(ii) such greater amount as the Minister may, by notice published in the Gazette, approve in respect of a council specified in the notice for a year so specified; and

(b) in respect of any other rate (not being a rate made under Part XIV), such amount as is determined by the council, not exceeding \$2.

(5) A minimum amount of a rate is not invalid by reason—

(a) that the minimum amount is levied on the whole or any part of the land subject to the rate; or

(b) of the size of the minimum amount.

126A. (1) In this section, a reference to a class of general rate is a reference to a general rate made under section 118 (3) or any differential general rate made under section 118 (4).

Aggregation of values of certain parcels subject to minimum amounts.

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(2) Notwithstanding any other provision of this Part, where a council—

- (a) makes a class of general rate; and
- (b) specifies a minimum amount of the class under section 126 (2) (a) or minimum amounts of the class under section 126 (2) (b),

it may, in the resolution making the class of general rate, resolve that subsection (3) shall apply to the levying of that class of general rate.

(3) Except as provided by subsection (4), where, pursuant to subsection (2), a council resolves that this subsection shall apply to the levying of a class of general rate, it shall, in respect of a person who, as at 1st January in the year for which the class is made, was the owner, in the same ownership, of one or more separate parcels subject to the class and in respect of which the minimum amount of the class specified under section 126 (2) (a), or either of the minimum amounts of the class specified under section 126 (2) (b), as the case may be, applied—

- (a) aggregate—
  - (i) the unimproved capital value of each such separate parcel; and
  - (ii) where, on that date, the person was the owner of one or more separate parcels subject to the class but in respect of which neither the minimum amount of the class specified under section 126 (2) (a) nor

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

either of the minimum amounts of the class specified under section 126 (2) (b), as the case may be, applied—the unimproved capital value of any one such separate parcel, being a separate parcel nominated solely by the council; and

- (b) levy, as the amount of the rate in respect of the land the value of which is aggregated in accordance with paragraph (a), the amount determined in accordance with subsection (4).

(4) The amount referred to in subsection (3) (b) to be determined in accordance with this subsection is—

- (a) the amount of the rate in the dollar on the aggregate determined in accordance with subsection (3) (a); or

- (b) the minimum amount of the class, being—

- (i) except as provided by subparagraph (ii), the minimum amount of the class specified under section 126 (2) (a) or section 126 (2) (b) (i), as the case may be; or

- (ii) where the separate parcels, the unimproved capital values of which are aggregated in accordance with subsection (3) (a), all consist of vacant land and a minimum amount of the class is specified under section

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

126 (2) (b) (ii), the minimum  
amount of the class so specified,

whichever is the higher.

(5) Nothing in subsection (3) requires a council to aggregate the unimproved capital value of a separate parcel referred to in that subsection in respect of which it has, before a rate is levied in accordance with that subsection, received notice in the form of the prescribed notice of transfer referred to in section 148 that the separate parcel has ceased to be in the same ownership of the person by whom it was owned as at the preceding 1st January.

(6) A person to whom subsection (3) applies may, on the ground that a council has failed to levy a rate in respect of his land in accordance with that subsection, appeal to a court of petty sessions or the Land and Valuation Court in the manner provided by section 133, if the Valuation of Land Act, 1916, applies to the area, or by section 18 of Schedule 3, if the Valuation of Land Act, 1916, does not apply, and the provisions of section 133, or of sections 18 to 22 of Schedule 3, as the case may require, shall, *mutatis mutandis*, apply with respect to the appeal.

(2) (a) Section 378 (6)—

Omit "land not built upon", insert instead  
"vacant land (as defined in section 126 (1))".

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

(b) Section 378 (6)—

Omit “not built upon” where secondly occurring,  
insert instead “vacant land (as so defined)”.

(c) Section 378 (7)–(9)—

After section 378 (6), insert :—

(7) A minimum amount of a rate is not  
invalid by reason—

(a) that the minimum amount is levied  
on the whole or any part of the land  
subject to the rate; or

(b) of the size of the minimum amount.

(8) Where the Minister is of the opinion that  
a council has, in a year, misused its powers under  
subsection (6), he may, by order published in  
the Gazette, declare that a rate, being a rate of  
the kind in respect of which the council’s powers  
under subsection (6) were misused, to be made  
by the council for the following year or such other  
year as may be specified in his order is a rate  
to which subsection (9) applies.

(9) A rate declared under subsection (8) to  
be a rate to which this subsection applies shall be  
invalid for all purposes unless—

(a) before the rate is made, the council  
submits to the Minister such informa-  
tion respecting the rate proposed to be  
made for the year to which the

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 3—*continued.*

AMENDMENTS TO THE LOCAL GOVERNMENT ACT, 1919,  
RELATING TO MINIMUM AMOUNTS OF RATES—*continued.*

Minister's order relates and any minimum amount proposed to be prescribed in relation to the rate as the Minister may require and the Minister, by order published in the Gazette, approves of the making of the rate and the prescription of the minimum amount; and

- (b) the rate is made and the minimum amount is prescribed in accordance with the approval.

(10) Section 601 does not apply to or in respect of a rate that is invalid by reason of subsection (9), and section 599 does not prevent a person's liability for a rate being disputed on the ground of that invalidity.

Sec. 3.

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SCHEDULE 4.

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND SEWERAGE  
RATES.

(1) Section 379 (4A)—

After "Water", insert "supply local rates".

SCHEDULE



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*Local Government (Rating) Amendment.*

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SCHEDULE 4—*continued.*

AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

(2) Section 379 (4B)—

After "Water", insert "supply local rates".

(3) Section 379 (4C)—

After "Water", insert "supply local rates".

(4) Section 379 (5), short heading—

Omit "*Water and sewerage rates.*", insert instead  
"*Water supply local rates and sewerage local rates.*".

(5) Section 379 (5)—

Omit "rate", insert instead "rates".

(6) Section 379 (5B)—

After "water" where firstly occurring, insert "supply".

(7) Section 379 (5E)—

After section 379 (5D), insert :—

(5E) The council may exempt from water supply local rates and sewerage local rates any land which, in the opinion of the council, it is impracticable, having regard to the physical features of the land or

SCHEDULE

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*Local Government (Rating) Amendment.*

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SCHEDULE 4—*continued.*AMENDMENTS TO SECTION 379 OF THE LOCAL GOVERNMENT  
ACT, 1919, RELATING TO CERTAIN WATER AND  
SEWERAGE RATES—*continued.*

any unusual cost which may be incurred, to supply  
with water or connect to the sewer, as the case may be.

## (8) Section 379 (7)—

After "water", insert "supply local rates".

*In the name and on behalf of Her Majesty I assent to this  
Act.*

A. R. CUTLER,  
Governor.

Government House,  
Sydney, 14th December, 1977.

