

VALUATION OF LAND (AMENDMENT) BILL, 1984

EXPLANATORY NOTE

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

The objects of this Bill are—

- (a) to require the Valuer-General, when determining the assessed annual value of land which comprises the site of a hotel, to ascertain and note on the valuation roll an allowance equal to—
 - (i) the amount of the annual licence fee payable as at a date or for a period determined having regard to the date of the valuation; or
 - (ii) 20 per cent of the assessed annual value,whichever is the lesser (clause 2—proposed section 58AA);
- (b) to require a rating or taxing authority, in levying rates or taxes on the assessed annual value of land referred to in paragraph (a), to do so upon the amount of the assessed annual value after deducting therefrom the amount of any allowance so referred to (clause 2—proposed section 58AA);
- (c) to enact certain validation and transitional provisions (clause 3); and
- (d) to make other provisions of a minor, consequential or ancillary nature.

VALUATION OF LAND (AMENDMENT) BILL, 1984

No. , 1984.

A BILL FOR

An Act to amend the Valuation of Land Act, 1916, to enable the deduction of an allowance from the assessed annual value of land to which a publican's licence or hotelier's licence relates; and to validate certain allowances.

Valuation of Land (Amendment) 1984

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 Short title.

1. This Act may be cited as the "Valuation of Land (Amendment) Act, 1984".

Amendment of Act No. 2, 1916.

2. The Valuation of Land Act, 1916, is amended by inserting after 10 section 58A the following section:—

Allowances for hoteliers.

58AA. (1) In this section—

"assessment period" has the meaning ascribed thereto in section 4 (1) of the Liquor Act, 1982;

15 "base date", in relation to an assessed annual value, means the date as at which, pursuant to section 14A, the value is required to be determined;

"hotelier's licence" means a hotelier's licence issued under the Liquor Act, 1982;

20 "licence fee" means—

(a) in relation to a publican's licence—the fee payable under section 21 of the Liquor Act, 1912, or fixed under section 23 of the Liquor Act, 1912, in respect of the licence, including, where the fee so fixed has been
25 reassessed under section 23 of the Liquor Act, 1912, the effect of the reassessment; and

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5 (b) in relation to a hotelier's licence—the fee payable under section 80 (1) of the Liquor Act, 1982, or assessed under section 82 (2) of the Liquor Act, 1982, in respect of the licence, excluding such part, if any, of the fee which is payable or assessed in respect of an approved amusement device within the meaning of section 4 (1) of the Liquor Act, 1982, but including, where the fee so payable or assessed has been reassessed under section 83 of the Liquor Act, 1982, the effect of the reassessment;

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“publican's licence” means a publican's licence granted or renewed under the Liquor Act, 1912;

“the relevant date” has the meaning ascribed thereto in section 14A (7).

15 (2) Except as provided by subsection (6), when an assessed annual value of land (being an assessed annual value which is required to be determined as at a base date occurring before 1st July, 1983, in respect of land which, as at the base date, was land to which a publican's licence related) is determined and entered in the valuation roll, there shall be separately noted on the roll an allowance equal to—

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(a) the licence fee last payable before the base date in respect of the granting or renewal, as the case may require, of the publican's licence; or

(b) 20 per cent of the assessed annual value,

25 whichever is the lesser.

(3) When an assessed annual value of land (being an assessed annual value which is required to be determined as at a base date occurring before 1st July, 1983, in respect of land which, as at the relevant date but not as at the base date, was land to which a publican's licence related) is determined and entered in the valuation roll, there shall be separately noted on the roll an allowance equal to—

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(a) the licence fee first payable after the base date in respect of the granting of the publican's licence; or

(b) 20 per cent of the assessed annual value,

35 whichever is the lesser.

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5 (4) Except as provided by subsection (7), when an assessed annual value of land (being an assessed annual value which is required to be determined as at a base date occurring on or after 1st July, 1983, in respect of land which, as at the base date, was land to which a hotelier's licence related) is determined and entered in the valuation roll, there shall be separately noted on the roll an allowance equal to—

(a) where—

10 (i) no assessment period applicable to that licence has preceded the base date—the licence fee assessed in relation to that licence under section 82 (2) of the Liquor Act, 1982, and payable in respect of a period which includes the base date;

15 (ii) the assessment period applicable to that licence which last preceded the base date was a period of 12 months—the licence fee payable in respect of that assessment period; or

20 (iii) the assessment period applicable to that licence which last preceded the base date was a period of 18 months—two-thirds of the licence fee payable in respect of that assessment period; or

(b) 20 per cent of the assessed annual value,
whichever is the lesser.

25 (5) When an assessed annual value of land (being an assessed annual value which is required to be determined as at a base date occurring on or after 1st July, 1983, in respect of land which, as at the relevant date but not as at the base date, was land to which a hotelier's licence related) is determined and entered in the valuation roll, there shall be separately noted on the roll an allowance equal to—

30 (a) the licence fee payable in respect of the first assessment period applicable to that licence which succeeds the base date; or

(b) 20 per cent of the assessed annual value,
whichever is the lesser.

35 (6) An allowance referred to in subsection (2) shall not be ascertained in respect of the assessed annual value of land to which a publican's licence relates where the licence fee last payable before the base

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date for that value was payable in respect of the renewal of the licence and that licence fee comprised an amount not exceeding \$20 or the amount payable in accordance with the regulations made for the purposes of section 23 (3) of the Liquor Act, 1912.

5 (7) An allowance referred to in subsection (4) shall not be ascertained in respect of the assessed annual value of land to which a hotelier's licence relates where—

10 (a) in the case of a hotelier's licence, being a publican's licence which was deemed to be a hotelier's licence pursuant to Schedule 3 to the Liquor (Repeals and Savings) Act, 1982—no amount was paid or payable by or on behalf of the licensee for liquor as referred to in section 80 (3) (a) of the Liquor Act, 1982, during the assessment period applicable to the licence which last preceded the base date for that value; or

15 (b) in the case of any other hotelier's licence—

(i) the assessment period applicable to the licence which last preceded the base date for that value was the second or a subsequent such assessment period; and

20 (ii) no amount was paid or payable by or on behalf of the licensee for liquor as referred to in section 80 (3) (a) of the Liquor Act, 1982, during that assessment period.

(8) An allowance referred to in subsection (2), (3), (4) or (5) shall be shown on the notice of valuation or otherwise notified by the Valuer-General to the owner of the land to which the allowance relates
25 and objection may be made thereto under this Act.

(9) Notwithstanding anything contained in this or any other Act, a rating or taxing authority referred to in section 47 in levying rates or taxes on the assessed annual value shall levy rates or taxes, as the case may be, upon the amount of that value after deducting therefrom the amount
30 of any allowance referred to in subsection (2), (3), (4) or (5) and ascertained in respect of that value.

*Valuation of Land (Amendment) 1984***Validation and transitional provisions.**

3. (1) An allowance ascertained by the Valuer-General before the date of assent to this Act which would, had the Valuation of Land Act, 1916, as amended by this Act, been in force on the date on which the allowance
5 was ascertained, have been valid is hereby validated.

(2) Notice of an allowance to which subsection (1) applies shall be given, as soon as practicable after the date of assent to this Act, by the Valuer-General to the owner of the land to which the allowance relates and objection may be made thereto under the Valuation of Land Act,
10 1916, within such time as is stated in the notice.

(3) As soon as practicable after the date of assent to this Act, the Valuer-General shall (except in so far as the Valuer-General has ascertained an allowance to which subsection (1) applies) ascertain an allowance (if any) under section 58AA of the Valuation of Land Act, 1916, as amended by this Act, in respect of each assessed annual value of land to which a publican's licence or hotelier's licence related or relates and upon which a rate for the year commencing on 1st July, 1984, has been levied by the Metropolitan Water Sewerage and Drainage Board or the Hunter District Water Board.
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(4) The Valuer-General shall furnish an allowance referred to in subsection (1) or (3) to the Metropolitan Water Sewerage and Drainage Board or the Hunter District Water Board, as the case may require, and shall, in accordance with section 58AA (8) of the Valuation of Land Act, 1916, as amended by this Act, (except in so far as the Valuer-General has done so under subsection (2)) notify the owner of the land to which the allowance relates of the allowance.
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(5) Where the Valuer-General furnishes an allowance referred to in subsection (1) or (3) in relation to land to a Board referred to in subsection (4), the Board shall, as from the date upon which the rate for the year commencing on 1st July, 1984, was levied by the Board, be deemed, for the purpose of the payment by or recovery from any person of the rate, to have levied the rate upon the assessed annual value of the land after deducting therefrom the amount of the allowance, and the amount of the rate payable by a person in relation to the land shall be reduced accordingly.
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Valuation of Land (Amendment) 1984

- 5 (6) Nothing in this Act affects the validity of a rate levied, before the date of assent to this Act, under the Metropolitan Water, Sewerage, and Drainage Act, 1924, or the Hunter District Water, Sewerage and Drainage Act, 1938, in respect of the year commencing on 1st July, 1984.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1984

VALUATION OF LAND (AMENDMENT) ACT, 1984, No. 120

New South Wales



ANNO TRICESIMO TERTIO

ELIZABETHÆ II REGINÆ

Act No. 120, 1984.

An Act to amend the Valuation of Land Act, 1916, to enable the deduction of an allowance from the assessed annual value of land to which a publican's licence or hotelier's licence relates; and to validate certain allowances. [Assented to, 6th November, 1984.]

Valuation of Land (Amendment) 1984

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 "Valuation of Land (Amendment) Act, 1984".

Amendment of Act No. 2, 1916.

2. The Valuation of Land Act, 1916, is amended by inserting after section 58A the following section:—

Allowances for hoteliers.

58AA. (1) In this section—

"assessment period" has the meaning ascribed thereto in section 4 (1) of the Liquor Act, 1982;

"base date", in relation to an assessed annual value, means the date as at which, pursuant to section 14A, the value is required to be determined;

"hotelier's licence" means a hotelier's licence issued under the Liquor Act, 1982;

"licence fee" means—

- (a) in relation to a publican's licence—the fee payable under section 21 of the Liquor Act, 1912, or fixed under section 23 of the Liquor Act, 1912, in respect of the licence, including, where the fee so fixed has been reassessed under section 23 of the Liquor Act, 1912, the effect of the reassessment; and

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- (b) in relation to a hotelier's licence—the fee payable under section 80 (1) of the Liquor Act, 1982, or assessed under section 82 (2) of the Liquor Act, 1982, in respect of the licence, excluding such part, if any, of the fee which is payable or assessed in respect of an approved amusement device within the meaning of section 4 (1) of the Liquor Act, 1982, but including, where the fee so payable or assessed has been reassessed under section 83 of the Liquor Act, 1982, the effect of the reassessment:

“publican's licence” means a publican's licence granted or renewed under the Liquor Act, 1912;

“the relevant date” has the meaning ascribed thereto in section 14A (7).

(2) Except as provided by subsection (6), when an assessed annual value of land (being an assessed annual value which is required to be determined as at a base date occurring before 1st July, 1983, in respect of land which, as at the base date, was land to which a publican's licence related) is determined and entered in the valuation roll, there shall be separately noted on the roll an allowance equal to—

(a) the licence fee last payable before the base date in respect of the granting or renewal, as the case may require, of the publican's licence; or

(b) 20 per cent of the assessed annual value,

whichever is the lesser.

(3) When an assessed annual value of land (being an assessed annual value which is required to be determined as at a base date occurring before 1st July, 1983, in respect of land which, as at the relevant date but not as at the base date, was land to which a publican's licence related) is determined and entered in the valuation roll, there shall be separately noted on the roll an allowance equal to—

(a) the licence fee first payable after the base date in respect of the granting of the publican's licence; or

(b) 20 per cent of the assessed annual value,

whichever is the lesser.

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(4) Except as provided by subsection (7), when an assessed annual value of land (being an assessed annual value which is required to be determined as at a base date occurring on or after 1st July, 1983, in respect of land which, as at the base date, was land to which a hotelier's licence related) is determined and entered in the valuation roll, there shall be separately noted on the roll an allowance equal to—

(a) where—

- (i) no assessment period applicable to that licence has preceded the base date—the licence fee assessed in relation to that licence under section 82 (2) of the Liquor Act, 1982, and payable in respect of a period which includes the base date;
- (ii) the assessment period applicable to that licence which last preceded the base date was a period of 12 months—the licence fee payable in respect of that assessment period; or
- (iii) the assessment period applicable to that licence which last preceded the base date was a period of 18 months—two-thirds of the licence fee payable in respect of that assessment period; or

(b) 20 per cent of the assessed annual value,

whichever is the lesser.

(5) When an assessed annual value of land (being an assessed annual value which is required to be determined as at a base date occurring on or after 1st July, 1983, in respect of land which, as at the relevant date but not as at the base date, was land to which a hotelier's licence related) is determined and entered in the valuation roll, there shall be separately noted on the roll an allowance equal to—

(a) the licence fee payable in respect of the first assessment period applicable to that licence which succeeds the base date; or

(b) 20 per cent of the assessed annual value,

whichever is the lesser.

(6) An allowance referred to in subsection (2) shall not be ascertained in respect of the assessed annual value of land to which a publican's licence relates where the licence fee last payable before the base

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date for that value was payable in respect of the renewal of the licence and that licence fee comprised an amount not exceeding \$20 or the amount payable in accordance with the regulations made for the purposes of section 23 (3) of the Liquor Act, 1912.

(7) An allowance referred to in subsection (4) shall not be ascertained in respect of the assessed annual value of land to which a hotelier's licence relates where—

- (a) in the case of a hotelier's licence, being a publican's licence which was deemed to be a hotelier's licence pursuant to Schedule 3 to the Liquor (Repeals and Savings) Act, 1982—no amount was paid or payable by or on behalf of the licensee for liquor as referred to in section 80 (3) (a) of the Liquor Act, 1982, during the assessment period applicable to the licence which last preceded the base date for that value; or
- (b) in the case of any other hotelier's licence—
 - (i) the assessment period applicable to the licence which last preceded the base date for that value was the second or a subsequent such assessment period; and
 - (ii) no amount was paid or payable by or on behalf of the licensee for liquor as referred to in section 80 (3) (a) of the Liquor Act, 1982, during that assessment period.

(8) An allowance referred to in subsection (2), (3), (4) or (5) shall be shown on the notice of valuation or otherwise notified by the Valuer-General to the owner of the land to which the allowance relates and objection may be made thereto under this Act.

(9) Notwithstanding anything contained in this or any other Act, a rating or taxing authority referred to in section 47 in levying rates or taxes on the assessed annual value shall levy rates or taxes, as the case may be, upon the amount of that value after deducting therefrom the amount of any allowance referred to in subsection (2), (3), (4) or (5) and ascertained in respect of that value.

*Valuation of Land (Amendment) 1984***Validation and transitional provisions.**

3. (1) An allowance ascertained by the Valuer-General before the date of assent to this Act which would, had the Valuation of Land Act, 1916, as amended by this Act, been in force on the date on which the allowance was ascertained, have been valid is hereby validated.

(2) Notice of an allowance to which subsection (1) applies shall be given, as soon as practicable after the date of assent to this Act, by the Valuer-General to the owner of the land to which the allowance relates and objection may be made thereto under the Valuation of Land Act, 1916, within such time as is stated in the notice.

(3) As soon as practicable after the date of assent to this Act, the Valuer-General shall (except in so far as the Valuer-General has ascertained an allowance to which subsection (1) applies) ascertain an allowance (if any) under section 58AA of the Valuation of Land Act, 1916, as amended by this Act, in respect of each assessed annual value of land to which a publican's licence or hotelier's licence related or relates and upon which a rate for the year commencing on 1st July, 1984, has been levied by the Metropolitan Water Sewerage and Drainage Board or the Hunter District Water Board.

(4) The Valuer-General shall furnish an allowance referred to in subsection (1) or (3) to the Metropolitan Water Sewerage and Drainage Board or the Hunter District Water Board, as the case may require, and shall, in accordance with section 58AA (8) of the Valuation of Land Act, 1916, as amended by this Act, (except in so far as the Valuer-General has done so under subsection (2)) notify the owner of the land to which the allowance relates of the allowance.

(5) Where the Valuer-General furnishes an allowance referred to in subsection (1) or (3) in relation to land to a Board referred to in subsection (4), the Board shall, as from the date upon which the rate for the year commencing on 1st July, 1984, was levied by the Board, be deemed, for the purpose of the payment by or recovery from any person of the rate, to have levied the rate upon the assessed annual value of the land after deducting therefrom the amount of the allowance, and the amount of the rate payable by a person in relation to the land shall be reduced accordingly.

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(6) Nothing in this Act affects the validity of a rate levied, before the date of assent to this Act, under the Metropolitan Water, Sewerage, and Drainage Act, 1924, or the Hunter District Water, Sewerage and Drainage Act, 1938, in respect of the year commencing on 1st July, 1984.

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

J. A. ROWLAND,
Governor.

*Government House,
Sydney, 6th November, 1984.*

