

# VALUATION OF LAND.

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No. 22 of 1979.

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**AN ACT to amend section 5 of the Valuation of Land Act, 1978.**

[Assented to 31st August, 1979.]

**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Valuation of Land Act Amendment Act, 1979*. Short title and citation.

(2) In this Act the Valuation of Land Act, 1978, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Valuation of Land Act, 1978-1979.

Commence-  
ment.

2. This Act shall be deemed to have come into operation on the date on which the principal Act came into operation.

Section 5  
amended.

3. Section 5 of the principal Act is amended by repealing subsections (1) and (2) and substituting the following subsections—

(1) Until a superseding valuation comes into force under this Act, a rating or taxing authority—

(a) may, in respect of the financial or rating year commencing on the 1st July, 1979, or on any date between the 1st July, 1979, and the 1st February, 1980, use—

(i) any valuation used by the rating or taxing authority for the assessment of any rate or tax in respect of the financial or rating year ending on the 30th June, 1979, or on any date between the 30th June, 1979, and the 31st January, 1980, as the case may be; or

(ii) any valuation determined on or before the 30th June, 1979, which valuation, but for the coming into operation of this Act, might lawfully have been used by the rating or taxing authority; and

(b) shall, in respect of the financial or rating year commencing on the 1st July, 1980, or on any date between the 1st July, 1980, and the 1st February, 1981, and of all subsequent financial or rating years, use any valuation used by the rating or taxing authority for the assessment of any rate or tax in respect of the financial or rating year ending on the 30th June, 1979, or on

any date between the 30th June, 1979, and the 31st January, 1980, unless another valuation has been determined on or before the 30th June, 1979, which valuation (in this paragraph called "the latter valuation"), but for the coming into operation of this Act, might lawfully have been used by the rating or taxing authority, in which case the rating or taxing authority shall use the latter valuation.

(1a) Subject to subsection (2), a valuation permitted or required by subsection (1) to be used by a rating or taxing authority in respect of a particular financial or rating year shall be deemed to be a valuation in force under this Act and the valuation so permitted or required to be used shall, subject to addition, deletion, correction or amendment, whether made before, on or after the coming into operation of this Act, remain in force—

- (a) in the case of a valuation referred to in paragraph (a) of subsection (1), until—
  - (i) the end of the financial or rating year commencing on the 1st July, 1979, or on any date between the 1st July, 1979, and the 1st February, 1980; or
  - (ii) superseded by a valuation under this Act;

whichever first occurs; or

- (b) in the case of a valuation referred to in paragraph (b) of subsection (1), until superseded by a valuation under this Act.

(2) When in respect of any land differing valuations are permitted or required by subsection (1) to be used by a rating or taxing authority in respect of a particular financial year, each such valuation shall remain in force in accordance with subsection (1a) only for the purposes for which it was made or used. .

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