

ACTS AMENDMENT AND
REPEAL
(VALUATION OF LAND).

No. 76 of 1978.

AN ACT to amend the City of Perth Endowment Lands Act, 1920-1970, the Country Areas Water Supply Act, 1947-1977, the Country Towns Sewerage Act, 1948-1977, the Fire Brigades Act, 1942-1975, the Health Act, 1911-1976, the Land Drainage Act, 1925-1977, the Land Tax Assessment Act, 1976, the Local Government Act, 1960-1978, the Metropolitan Water Supply, Sewerage, and Drainage Act, 1909-1978, the Rights in Water and Irrigation Act, 1914-1976, the Strata Titles Act, 1966-1970, the Town Planning and Development Act, 1928-1978, and the Water Boards Act, 1904-1973, and to repeal the City of Perth (Rating Appeals) Act, 1940-1954.

[Assented to 20th October, 1978.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative

Section 2
amended.

10. Section 2 of the principal Act is amended by deleting the passage "62—" in the heading of Division 2 of Part VI and substituting the passage 62A—"Objections and".

Section 5
amended.

11. Section 5 of the principal Act is amended by inserting in the appropriate alphabetical sequence the following interpretations—

"gross rental value", in relation to rateable land, means the gross rental value of that land in force under the Valuation of Land Act, 1978;

"unimproved value", in relation to rateable land, means the unimproved value of that land in force under the Valuation of Land Act, 1978; .

Section 47
amended.

12. Section 47 of the principal Act is amended by deleting the words "estimated net annual" in line ten and substituting the words "gross rental".

Section 48
repealed.

13. Section 48 of the principal Act is repealed.

Section 54
amended.

14. Section 54 of the principal Act is amended—

(a) by deleting the words "estimated net annual" in line one and substituting the words "gross rental"; and

(b) by deleting the passage commencing with the words "sixty-nine" in line three and ending with the word "provided" in line six and substituting the words "sixty-two A and section sixty-nine of this Act".

Section 56
amended.

15. Section 56 of the principal Act is amended by deleting the words "right of" in line four and substituting the words "rights of objection and".

16. The heading before section 58 of the principal Act is amended by inserting before the word *Appeals*" the words "*Objections and*".

Heading
before
section 58
amended.

17. Section 58 of the principal Act is repealed and re-enacted as follows—

Section 58
repealed
and
re-enacted.

58. (1) Subject to section sixty-one of this Act, any person who is dissatisfied with any entry in a rate book, and who stands rated on the basis of that entry, may serve upon the Minister a written objection to that entry.

Objection
to entry
in rate
book.

(2) An objection to an entry in a rate book shall—

- (a) be served within forty-two days after the issue of the relevant assessment;
- (b) describe the relevant land so as to identify it;
- (c) identify the entry objected to; and
- (d) set out fully and in detail the grounds of objection.

(3) The grounds upon which an objection may be made include—

- (a) in the case of any holding to which the system of rating on the area applies, that the area set out in the rate book is in excess of the actual area of the holding; and
- (b) that rateable land is incorrectly classified under section sixty-three A of this Act.

(4) The Minister may, for reasonable cause shown by a person entitled to make an objection, extend the time for service of the objection for such period as the Minister considers reasonable in the circumstances.

(5) The Minister shall, with all reasonable despatch, consider any objection and may either disallow it or allow it, wholly or in part.

(6) The Minister shall promptly serve upon the person by whom the objection was made written notice of his decision on the objection and a brief statement of his reasons for that decision.

(7) If the Minister decides to allow an objection, wholly or in part, he shall advise the person by whom the objection was made of any consequent amendment of the relevant rate book entry; and if the Minister decides to disallow an objection, wholly or in part, he shall advise the person of the time within which and the manner in which an appeal against the decision may be made.

Section 59
repealed
and
re-enacted.

Appeal
against
decision
of Minister
on objection.

18. Section 59 of the principal Act is repealed and re-enacted as follows—

59. (1) Any person who is dissatisfied with the decision of the Minister on an objection by that person may, within forty-two days (or such further period as the Minister shall, for reasonable cause shown by the person, allow) after service of notice of the decision of the Minister, serve on the Minister a notice requiring that the Minister treat the objection as an appeal against the relevant rate book entry.

(2) Upon receipt of such notice the Minister shall promptly refer the objection to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal.

Section 60
repealed
and
re-enacted.

Appeal
against
refusal to
extend
time for
objection
or appeal.

19. Section 60 of the principal Act is repealed and re-enacted as follows—

60. (1) A person who is dissatisfied with a decision of the Minister to refuse to extend the time for service of an objection against an entry in a rate book or for service of a notice requiring the Minister to treat an objection to an entry in a rate book as an appeal against that entry may serve on the Minister a notice requiring him to refer such decision to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal.

Section 65
amended.

23. Section 65 of the principal Act is amended—

- (a) as to subsection (1), by deleting the words “estimated net annual” in line thirteen and in lines fourteen and fifteen and substituting in each place the words “gross rental”;
- (b) as to subsection (1a), by deleting the words “estimated net” in line fourteen and substituting the words “gross rental”; and
- (c) as to subsection (2)—
 - (i) by deleting the word “capital” in line four;
 - (ii) by deleting the passage “, the unimproved capital value to be determined by the Minister on application by the owner” in lines five to seven; and
 - (iii) by repealing paragraph (c) of the proviso and substituting the following paragraph—
 - (c) an owner or occupier on whom a notice of assessment of the amount of water rate to be charged under the provisions of paragraph (b) of this proviso is served may object to that assessment and appeal against the disallowance of such an objection in the manner provided in Division 2 of this Part of this Act; and .

Section 66
amended.

24. Subsection (2) of section 66 of the principal Act is amended by deleting the words “estimated net annual” in line three and substituting the words “gross rental”.

25. Section 69 of the principal Act is repealed and re-enacted as follows—

Section 69
repealed
and
re-enacted.

69. (1) Where as a result of an interim valuation, a determination of the gross rental value of rateable land comes into force under the Valuation of Land Act, 1978 during the currency of any year, and that value is an amount different from the amount stated in the rate book for that year as the gross rental value of that land, the Minister shall adopt the former value and amend the entry in the rate book accordingly.

Reassess-
ment of
gross rental
value after
rate book
made up.

(2) Where the Minister amends the rate book under subsection (1) of this section, he may, on the basis of that amendment, amend the assessment of rates payable on the land in respect of the portion of the current year unexpired as at the date the determination of the gross rental value comes into force under the Valuation of Land Act, 1978.

26. Section 83 of the principal Act is amended by deleting the passage commencing with the word "may" in line seven and ending with the passage "rate;" in line ten and substituting the following passage—

Section 83
amended.

shall, for the purpose of the water rate on any land within that area, adopt the gross rental value of that land in force under the Valuation of Land Act, 1978; .

PART V.—COUNTRY TOWNS SEWERAGE ACT, 1948-1977.

27. (1) In this Part the Country Towns Sewerage Act, 1948-1977 is referred to as the principal Act.

Citation.

(2) The principal Act as amended by this Act may be cited as the Country Towns Sewerage Act, 1948-1978.

Section 3
amended.

28. Section 3 of the principal Act is amended—

- (a) by inserting in the appropriate alphabetical sequence a new interpretation as follows—

“gross rental value”, in relation to rateable land, means the gross rental value of that land in force under the Valuation of Land Act, 1978; ;

- (b) by repealing the interpretation “unimproved capital value” and substituting the following interpretation—

“unimproved value”, in relation to rateable land, means the unimproved value of that land in force under the Valuation of Land Act, 1978; and

- (c) by repealing the interpretation “valuation” and substituting the following interpretation—

“valuation”, in relation to rateable land, means a valuation of that land in force under the Valuation of Land Act, 1978; .

Section 48
amended.

29. Section 48 of the principal Act is amended—

- (a) by deleting the words “estimated net annual” in line six and substituting the words “gross rental”; and

- (b) by deleting the word “capital” in line seven.

Section 49
repealed.

30. Section 49 of the principal Act is repealed.

Section 50
amended.

31. Section 50 of the principal Act is amended—

- (a) by deleting the word “capital” in line three and in line seven; and

- (b) by deleting the words “net annual” in line five and the words “estimated net annual” in line six and substituting in each case the words “gross rental”.

- (b) describe the relevant land so as to identify it;
- (c) identify the entry objected to; and
- (d) set out fully and in detail the grounds of objection.

(3) The Minister may, for reasonable cause shown by a person entitled to make an objection, extend the time for service of the objection for such period as the Minister considers reasonable in the circumstances.

(4) The Minister shall, with all reasonable despatch, consider the objection and may either disallow it or allow it, wholly or in part.

(5) The Minister shall promptly serve upon the person by whom the objection was made written notice of his decision on the objection and a brief statement of his reasons for that decision.

(6) If the Minister decides to allow an objection, wholly or in part, he shall also advise the person by whom the objection was made of any consequential amendment of the relevant rate book entry; and if the Minister decides to disallow an objection, wholly or in part, he shall also advise the person of the time within which and the manner in which an appeal against the decision may be made.

Section 62
repealed
and
re-enacted.

38. Section 62 of the principal Act is repealed and re-enacted as follows—

Appeal
against
decision
of Minister
on
objection.

62. (1) Any person who is dissatisfied with the decision of the Minister on an objection by that person may, within forty-two days (or such further period as the Minister shall, for reasonable cause shown by the person, allow) after service of notice of the decision of the Minister, serve on the Minister a notice requiring that the Minister treat the objection as an appeal against the relevant rate book entry.

(2) Upon receipt of such notice the Minister shall promptly refer the objection to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal.

39. Section 63 of the principal Act is repealed and re-enacted as follows—

Section 63
repealed
and
re-enacted.

63. (1) Any person who is dissatisfied with a decision of the Minister to refuse to extend the time for service of an objection against an entry in a rate book or for service of a notice requiring the Minister to treat an objection to an entry in a rate book as an appeal against that entry may serve on the Minister a notice requiring the Minister to refer such decision to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal.

Appeal
against
refusal to
extend
time for
objection
or appeal.

(2) Upon receipt of such notice the Minister shall promptly refer the decision to a Land Valuation Tribunal as an appeal.

40. Section 64 of the principal Act is repealed and re-enacted as follows—

Section 64
repealed
and
re-enacted.

64. There shall be no objection or appeal in respect of a valuation of rateable land appearing in a rate book except in accordance with the Valuation of Land Act, 1978.

Objections
and
appeals
against
valuations.

41. Section 65 of the principal Act is repealed and re-enacted as follows—

Section 65
repealed
and
re-enacted.

65. The making of an objection or an appeal, whether in respect of an entry in a rate book or in respect of a valuation of rateable land, shall not affect the liability of the ratepayer to pay any rates assessed under this Act pending determination of the objection or the appeal.

Objection
or appeal
not to
affect
liability
to pay
rates.

Section 65A
added.

42. The principal Act is amended by adding after section 65 a new section as follows—

Minister
to amend
rate book
and assess-
ment
consequent
on
objection
or appeal.

65A. (1) The Minister shall make any amendment of an entry in a rate book which shall be necessary in consequence of the allowance, wholly or in part, of an objection or an appeal under this Act or under the Valuation of Land Act, 1978.

(2) The Minister shall issue a notice of an amended assessment of rates under this Act when, in consequence of the allowance, wholly or in part, of an objection or appeal under this Act or the Valuation of Land Act, 1978, amendment of an assessment is necessary.

Section 68
amended.

43. Subsection (1) of section 68 of the principal Act is amended—

(a) by deleting the words “estimated net annual” in lines three and four and substituting the words “gross rental”; and

(b) by deleting the word “capital” in line six and in line eight.

Section 72
repealed
and
re-enacted.

44. Section 72 of the principal Act is repealed and re-enacted as follows—

Re-assess-
ment of
gross rental
value after
rate book
made up.

72. (1) Where, as a result of an interim valuation, a determination of the gross rental value of rateable land comes into force under the Valuation of Land Act, 1978 during the currency of any year, and that value is an amount different from the amount stated in the rate book for that year as the gross rental value of that land, the Minister shall adopt the former value and amend the entry in the rate book accordingly.

(2) Where the Minister amends the rate book under subsection (1) of this section, he may, on the basis of that amendment, amend the assessment of rates payable on that land in respect of

Section 40
amended.

50. Section 40 of the principal Act is amended—

(a) as to subsection (2)—

(i) by deleting the words “annual assessment” in lines six and seven and in line sixteen and substituting in each case the words “gross rental value”;
and

(ii) by deleting the word “capital” in line eleven and in line twenty; and

(b) as to subsection (3)—

(i) by deleting the words “annual rateable” in line five and substituting the words “gross rental”; and

(ii) by deleting the word “capital” in line five.

Section 41
amended.

51. Section 41 is amended—

(a) by deleting the words “annual assessment” in line eleven and substituting the words “gross rental value”; and

(b) by deleting the word “capital” in line fifteen.

PART VIII.—LAND DRAINAGE ACT, 1925-1977.

Citation.

52. (1) In this Part the Land Drainage Act, 1925-1977 is referred to as the principal Act.

(2) The principal Act as amended by this Act may be cited as the Land Drainage Act, 1925-1978.

Section 2
amended.

53. Section 2 of the principal Act is amended by deleting the heading of Division 4 of Part VII and substituting the heading—

Objections and Appeals, Sections 97-99E. .

54. Section 72 of the principal Act is amended— Section 72 amended.

- (a) by repealing the first proviso to paragraphs (1) and (2);
- (b) by deleting the word “also” in line one of the second proviso to paragraphs (1) and (2);
- (c) by deleting the passage “subsection (2) of this section” in lines one and two of the second proviso to paragraphs (1) and (2) and substituting the words “this paragraph”; and
- (d) by deleting the word “subsections” in line three and in line eight of paragraph (7) and substituting in each place the word “paragraphs”.

55. Section 73 of the principal Act is amended Section 73 amended.
by deleting the word “capital” in line three.

56. Section 74 of the principal Act is repealed Section 74 repealed and re-enacted.
and re-enacted as follows—

74. The board shall adopt as the unimproved value of rateable land the unimproved value of that land in force under the Valuation of Land Act, 1978. Value.

57. Sections 75 to 80 inclusive of the principal Act are repealed. Sections 75 to 80 repealed.

58. The principal Act is amended by adding after section 80 a new section as follows— Section 81A added.

81A. The unimproved value set against rateable land in the rate book kept by the board shall, subject to sections ninety-nine D and ninety-nine E of this Act, be the rateable value thereof for the current financial year. Rateable value.

Section 85
amended.

59. Subsection (6) of section 85 of the principal Act is amended—

- (a) by deleting the words “appeal against” in line one and substituting the words “object to”;
- (b) by deleting the passage “against any decision of a board given on such appeal” in lines three and four and substituting the passage “appeal against any disallowance, wholly or in part, by a board of an objection”; and
- (c) by deleting the word “appeal” in line six and substituting the word “objection”.

Section 86
amended.

60. Section 86 of the principal Act is amended by deleting the words “the valuation has not been made or” in lines one and two.

Heading
before
section 97
amended.

61. The heading before section 97 of the principal Act is amended by adding before the passage “*Appeals.*” the words “*Objections and*”.

Section 97
amended.

62. Section 97 of the principal Act is amended—

- (a) by deleting the words “appeal against” and substituting the words “object to”;
- (b) by deleting paragraph (1); and
- (c) by deleting the proviso and substituting the following proviso—

Provided that where any rateable property is occupied by or leased to any person who has contracted to pay the rates thereon, the occupier or lessee may object to any entry in the rate-book in the same manner as if he were the owner of such property, and as if his name had been inserted in the rate-book as such owner.

63. Section 98 of the principal Act is repealed and re-enacted as follows—

Section 98
repealed
and
re-enacted.

98. (1) An objection to an entry in the rate-book shall—

Objection
to entry
in rate
book.

- (a) be made to the board in writing;
- (b) be served on the board within forty-two days after the service of a notice of assessment under section ninety-three of this Act based on such entry or the service of a notice under subsection (5) of section eighty-five of this Act relating to such entry;
- (c) describe the relevant property so as to identify it;
- (d) identify the entry objected to; and
- (e) set out fully and in detail the grounds of objection.

(2) The board may, for reasonable cause shown by a person entitled to make an objection, extend the time for service of the objection for such period as the Minister considers reasonable in the circumstances.

(3) The board shall, with all reasonable despatch, consider any objection and may either disallow it or allow it, wholly or in part.

(4) In the case of an objection under paragraph (1) of section seventy-two, of this Act, the board may make such decision thereon as shall be just.

(5) The board shall promptly serve upon the person by whom the objection was made written notice of its decision on the objection and a brief statement of its reasons for that decision.

(6) If the board decides to allow an objection, wholly or in part, it shall also advise the person by whom the objection was made of any consequent amendment of the relevant rate

book entry; and if the board decides to disallow an objection, wholly or in part, it shall also advise the person of the time within which and the manner in which an appeal against the decision may be made.

Section 99
repealed
and
re-enacted.

64. Section 99 of the principal Act is repealed and re-enacted as follows—

Appeal
against
decision
of board on
objection.

99. (1) Any person who is dissatisfied with the decision of the board on an objection by that person may, within forty-two days (or such further period as the board shall, for reasonable cause shown by the person, allow) after service of notice of the decision of the board, serve on the board a notice requiring that the board treat the objection as an appeal against the relevant rate-book entry.

(2) Upon receipt of such notice the board shall promptly refer the objection to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal.

Sections
99A to 99E
added.

65. The principal Act is amended by adding after section 99 the following sections—

Appeal
against
refusal to
extend
time for
objection
or appeal.

99A. (1) A person who is dissatisfied with a decision of the board to refuse to extend the time for service of an objection against an entry in the rate-book or for service of a notice requiring the board to treat an objection to an entry in the rate-book as an appeal against that entry may serve on the board a notice requiring it to refer such decision to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal.

(2) Upon receipt of such notice the board shall promptly refer the decision to a Land Valuation Tribunal as an appeal.

99B. There shall be no objection or appeal in respect of a valuation of rateable land appearing in the ratebook, except in accordance with the Valuation of Land Act, 1978.

Objections and appeals against valuations.

99C. The making of an objection or an appeal, whether in respect of an entry in a rate-book or a valuation of land, shall not affect the liability of the ratepayer to pay any rates assessed under this Act pending determination of the objection or the appeal.

Objection or appeal not to affect liability to pay rates.

99D. (1) The board shall make any amendment of an entry in the rate-book which shall be necessary in consequence of the allowance, wholly or in part, of an objection or an appeal under this Act in respect of such entry.

Board to amend rate book and assessment consequent on objection or appeal.

(2) The board shall issue a notice of an amended assessment of rates under this Act when, in consequence of the allowance, wholly or in part, of an objection or an appeal under this Act or the Valuation of Land Act, 1978, amendment of an assessment is necessary.

99E. (1) Where, as a result of an interim valuation, a determination of the unimproved value of rateable land comes into force under the Valuation of Land Act, 1978 during the currency of any financial year, and that value is an amount different from the amount stated in the rate-book for that year as the unimproved value of that land, the board shall adopt the former value and amend the entry in the rate-book accordingly.

Reassessment of unimproved value after rate-book made up.

(2) Where the board amends the rate-book under subsection (1) of this section, it may, on the basis of that amendment, amend the assessment of rates payable on the land in respect of the portion of the current financial year unexpired as at the date the determination of the unimproved value comes into force under the Valuation of Land Act, 1978.

Section 107
amended.

66. Section 107 of the principal Act is amended by deleting the passage commencing with the comma in line five and ending with the word "appeal" in line eight.

Section 108
amended.

67. Subsection (2) of section 108 of the principal Act is amended—

- (a) by deleting the word "objection" in line six and substituting the word "matter";
- (b) by deleting the word "appeal" in line seven and substituting the word "objection"; and
- (c) by deleting the words "as an objection" in line nine and substituting the passage "on an objection, or where an appeal is brought against disallowance of an objection,".

Section 109
amended.

68. Section 109 of the principal Act is amended—

- (a) by deleting the words "or to hear any appeal" in line three; and
- (b) by deleting the words "or appeal" in line six.

PART IX.—LAND TAX ASSESSMENT ACT, 1976.

Citation.

69. (1) In this Part the Land Tax Assessment Act, 1976 is referred to as the principal Act.

(2) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act, 1976-1978.

Section 5
amended.

70. Subsection (1) of section 5 of the principal Act is amended—

- (a) by repealing the interpretation "improvements";
- (b) by repealing the interpretation "merged improvements"; and

- (c) by repealing the interpretation “unimproved value” and substituting the following interpretation—

“unimproved value” in relation to any land means the unimproved value of that land in force under the Valuation of Land Act, 1978; .

71. Subsection (1) of section 9 of the principal Act is amended— Section 9 amended.

- (a) by deleting the words “or valuing” in line five; and
(b) by deleting the words “related thereto” in line six and substituting the words “relating to the assessment thereof”.

72. Subsection (1) of section 19 of the principal Act is amended by inserting in the appropriate alphabetical sequence the following two interpretations— Section 19 amended.

“improvements” means the value of all works actually effected to land, whether above or below the surface, and includes fixtures, but does not include machinery, whether fixed to land or not;

“merged improvements” means any works in the nature of draining, filling, excavation, grading or levelling of the land, retaining walls or other structures or works for that purpose, the removal of rocks, stone or soil, and the clearing of timber, scrub or other vegetation; .

73. Section 26 of the principal Act is repealed and re-enacted as follows— Section 26 repealed and re-enacted.

26. For the purposes of this Act the unimproved value of any land shall be the unimproved value of that land in force under the Valuation of Land Act, 1978 as on the 30th June last preceding the year of assessment for which the valuation is required. Unimproved value of land.

Section 35
amended.

74. Section 35 of the principal Act is amended—

- (a) by deleting the article “A” in line one of subsection (1) and substituting the passage “Subject to section 37, a”;
- (b) by repealing subsection (2);
- (c) by renumbering subsection (3) as subsection (2); and
- (d) by repealing subsection (4) and re-enacting it as subsection (3) as follows—

(3) (a) The Commissioner shall promptly serve upon the objector written notice of his decision on the objection and a brief statement of his reasons for that decision.

(b) Where the Commissioner decides to allow an objection, wholly or in part, he shall also advise the objector of any consequent amendment of assessment; and where the Commissioner decides to disallow an objection, wholly or in part, he shall also advise the objector of the time within which and the manner in which an appeal against the decision may be made.

Section 36
amended.

75. Section 36 of the principal Act is amended—

- (a) as to subsection (1), by deleting the passage commencing with the word “and” in line nine and ending with the word “Court” in line twelve;
- (b) by repealing subsection (2) and re-enacting it as follows—

(2) Upon receipt of such request the Commissioner shall promptly refer the objection to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal. ;

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(c) by repealing subsection (3) and re-enacting it as follows—

(3) A taxpayer who is dissatisfied with a decision of the Commissioner to refuse to extend the time for service of an objection against an assessment or for requesting the Commissioner to treat his objection as an appeal against the assessment may serve on the Commissioner a notice requiring the Commissioner to refer such decision to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal. ;

(d) by repealing subsection (4) and re-enacting it as follows—

(4) Upon receipt of such notice the Commissioner shall promptly refer the decision to a Land Valuation Tribunal as an appeal. ; and

(e) by repealing subsections (5) to (9) inclusive.

76. Section 37 of the principal Act is repealed and re-enacted as follows—

Section 37
repealed
and
re-enacted.

37. There shall be no objection or appeal in respect of a valuation of land the subject of an assessment under this Act, except in accordance with the Valuation of Land Act, 1978.

77. The principal Act is amended by adding after section 37 the following sections—

Sections 37A
and 37B
added.

37A. The obligation to pay and the rights to receive and recover land tax shall not be affected by any objection or appeal, whether in respect of an assessment or in respect of a valuation of land the subject of an assessment under this Act.

Liability
to pay
land tax not
affected by
objection
or appeal.

Section 531A
amended.

87. Section 531A of the principal Act is amended—

- (a) by deleting the subsection designation “(1)” appearing after the section number “531A.”;
- (b) by inserting before the hyphen in line one the passage “, unless the context requires otherwise”;
- (c) by deleting the words “the appropriate Valuation Court” in lines six and seven of the interpretation “urban farm land” and substituting the words “a Land Valuation Tribunal”; and
- (d) by inserting in the appropriate alphabetical sequence the following interpretations—
 - “gross rental value” in relation to land has the same meaning as under the Valuation of Land Act, 1978;
 - “Land Valuation Tribunal” means a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978;
 - “unimproved value” in relation to land has the same meaning as under the Valuation of Land Act, 1978;

Section 533
amended.

88. Section 533 of the principal Act is amended—

- (a) by repealing subsections (1), (2), (3), (3a), (3b), (3c), (3d), (3e), (3f), (4) and (4a) and substituting subsections as follows—
 - (1) Each council shall record in the rate book to be made up under Division 3 of this Part valuations of rateable land in its district.
 - (2) The council shall, in accordance with subsection (8) of this section, record as the valuation of rateable land in its district either the gross rental value or the unimproved value of that land.

(3) Subject to subsections (4) and (4c) of this section, the gross rental value or the unimproved value of rateable land recorded by the council under subsection (2) of this section shall be the gross rental value or the unimproved value, as the case may be, of such land in force under the Valuation of Land Act, 1978 as at the first day of July in the financial year for which the rate book is being made up.

(4) Subject to the provisions of subsections (4a), (4c), (4g), (4h) and (4i) of this section, where a general valuation of land in the district, or any part of the district, of the City of Perth shall not have come into force under the Valuation of Land Act, 1978 as of the first day of July of the financial year for which the rate book is being made up or in the six months preceding that date, the Council of the City may adopt and record in the rate book as the gross rental value or the unimproved value of rateable land in the district, or that part of the district, as the case may be, the gross rental value or the unimproved value, as the case may be, of that land as determined by a valuer appointed by the Council under subsection (5) of this section.

(4a) A valuation shall not be adopted under subsection (4) of this section unless such valuation has been determined in accordance with the level of values prevailing as at a date or dates being the first day of July in the financial year for which the rate book is being made up or a date not more than six months prior thereto. ;

Planning and Development Act, 1928, other than the Metropolitan Region Scheme, or

- (ii) by-laws made under section two hundred and forty-eight of this Act,

so as to permit it to be used lawfully for a purpose other than the purpose for which it is being used; and

- (e) the owner of which—

- (i) was also the owner of the land immediately before it first became zoned as specified in paragraph (d) above; or

- (ii) is the surviving spouse of the person who was the owner of the land immediately before it became so zoned; and

“rateable land” includes land owned by a person who has been registered as an entitled pensioner under the Pensioners (Rates Rebates and Deferment) Act, 1966.

(4c) Subject to subsections (4d), (4e) and (4i) of this section, the gross rental value or the unimproved value of eligible land shall be the gross rental value or the unimproved value, as the case may be, that such land would have if it were land on which only a dwelling house could lawfully be erected.

(4d) Subsection (4c) of this section shall not apply to eligible land unless the owner thereof has applied in writing to the council in whose district the land is situated to have the land declared to be eligible land and the council is satisfied that the land is eligible land, in which event the council shall so declare.

(4e) When a council declares land to be eligible land, subsection (4c) of this section shall apply, or be deemed to have applied, to the land from the beginning of the financial year during which the council receives the application by the owner referred to in subsection (4d) of this section and shall cease to apply to the land when it shall cease to be eligible land.

(4f) The person on whose application the provisions of subsection (4c) of this section apply to eligible land shall forthwith, in writing, notify the council within whose district the land is situated if the land ceases to be eligible land.

(4g) Subject to subsection (4h) of this section, the council within whose district eligible land to which subsection (4c) of this section applies is situated shall request the Valuer-General to value such land in accordance with that subsection—

- (a) when the council declares the land to be eligible land in accordance with subsection (4d) of this section; and
- (b) whenever a determination of the gross rental value or the unimproved value, as the case may be, of the land comes into force under the Valuation of Land Act, 1978—

and the council shall forthwith adopt a valuation made by the Valuer-General pursuant to that request.

(4h) Whenever the Council of the City of Perth shall, pursuant to subsection (4) of this section, adopt a valuation of eligible land to which subsection (4c) of this section applies, the Council shall request a valuer to value the land in accordance with that subsection and in accordance with the same level of value as applied to the valuation of the land under subsection (4) of this section; and the Council shall forthwith adopt a valuation made by the valuer pursuant to that request.

(4i) A person liable to pay any rate assessed on the basis of a valuation adopted under subsection (4), (4g) or (4h) of this section and who is dissatisfied with the valuation may object to the valuation, and appeal against any disallowance of the objection, under Part IV of the Valuation of Land Act, 1978 as if the valuation had come into force as a valuation under that Act on the first day of July in the financial year in respect of which the rate is assessed. ;

- (c) by repealing subsection (5) and substituting subsections as follows—

(5) The Council of the City of Perth may appoint such number of persons to be valuers as are in its opinion necessary to assess valuations under subsections (4) and (4h) of this section, and a person so appointed is in this section called a “valuer”, but the Council shall not appoint a person under this subsection—

- (a) if the person is a member of the Council; or
- (b) unless the person is a qualified valuer.

(e) as to subsection (8)—

- (i) by deleting the passage commencing with the word “adopt” in line six and ending with the word “annual” in line eight and substituting the words “use valuations on gross rental” ;
- (ii) by deleting the passage commencing with the word “adopt” in line twelve and ending with the word “capital” in line fourteen and substituting the words “use valuations on unimproved” ;
- (iii) by deleting the passage commencing with the word “adopt” in line nineteen and ending with the word “capital” in line twenty-one and substituting the words “use valuations on unimproved” ; and
- (iv) by deleting the passage commencing with the word “adopt” in line twenty-five and ending with the word “annual” in line twenty-seven and substituting the words “use valuations on gross rental” ;

(f) by repealing subsections (8a) and (9); and

(g) as to subsection (14)—

- (i) by deleting the passage commencing with the word “adopt” in line four and ending with the word “capital” in line six and substituting the words “use valuations on unimproved”; and
- (ii) by deleting the passage commencing with the word “adopt” in line ten and ending with the word “annual” in line twelve and substituting the words “use valuations on gross rental”.

Section 533A
amended.

89. Section 533A of the principal Act is amended—

- (a) as to subsection (3), by deleting the word “annual” in line five of paragraph (a) and substituting the words “gross rental”;
- (b) as to subsection (4), by deleting the words “the appropriate Valuation Appeal Court” in line eight and substituting the words “a Land Valuation Tribunal”;
- (c) as to subsection (6), by deleting the words “the appropriate Valuation Appeal Court” in lines eight and nine and substituting the words “a Land Valuation Tribunal”; and
- (d) as to subsection (7), by deleting the words “Valuation Appeal Court” in line two and in line five of paragraph (b) and substituting in each case the words “Land Valuation Tribunal”.

Section 534
repealed
and
re-enacted.

90. Section 534 of the principal Act is repealed and re-enacted as follows—

No
amendment
of rate
assessment
after
revalua-
tion.

534. Where a determination of the unimproved value or the gross rental value of rateable land in a district comes into force under the Valuation of Land Act, 1978 as of a date after the first day of July in any financial year and that unimproved value or gross rental value is an amount different from the amount entered for that year in the rate book of the municipality as the unimproved value or the gross rental value, as the case may be, of that land, the council of the municipality shall not, on account of that difference, amend the assessment of rates payable on that land in respect of that financial year.

Sections 534A,
535 and 536
repealed.

91. Sections 534A, 535 and 536 of the principal Act are repealed.

92. Section 537 of the principal Act is amended— Section 537
amended.

- (a) as to subsection (2), by deleting the words “Commissioner of State Taxation” and substituting the words “Valuer-General”;
- (b) as to subsection (3), by deleting the passage commencing with the word “the” in line three and ending with the word “appeal” in line four and substituting the words “a Land Valuation Tribunal as an appeal”;
- (c) as to subsection (4), by deleting the words “Commissioner of State Taxation” where they appear in lines five and six, in line ten and in line fifteen and substituting in each case the words “Valuer-General”;
- (d) as to subsection (5), by deleting the passage “Commissioner of State Taxation, or the Minister” in line seven and substituting the words “Valuer-General, or the Land Valuation Tribunal”; and
- (e) as to subsection (6), by deleting the word “annual” in line fourteen and substituting the words “gross rental”.

93. Subsection (5) of section 538 of the principal Act is amended by deleting the word “annual” in line eleven and substituting the words “gross rental”. Section 538
amended.

94. Subsection (1) of section 540 of the principal Act is amended by deleting paragraph (a) and re-enacting it as follows— Section 540
amended.

- (a) the gross rental value or the unimproved value of the land, as the case may be; and .

95. Section 543 of the principal Act is amended— Section 543
amended.

- (a) as to subsection (1), by deleting the passage “, five hundred and forty-five,” in lines four and five of paragraph (f);
- (b) by repealing subsection (2); and

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(c) as to subsection (7)—

- (i) by deleting the passage “appeal under Division 5 of this Part” in lines one and two and substituting the passage “, under Division 5 of this Part, object to or appeal”; and
- (ii) by inserting before the word “appeal” in line four the words “objection or”.

Section 545
repealed.

96. Section 545 of the principal Act is repealed.

Section 545A
amended.

97. Section 545A of the principal Act is amended—

- (a) by deleting the subsection designation “(1)”; and
- (b) by repealing subsection (2).

Section 546
amended.

98. Subsection (1) of section 546 is amended by deleting the word “made” in line one and substituting the word “recorded”.

Section 548
amended.

99. Section 548 of the principal Act is amended—

- (a) as to subsection (3), by deleting the word “annual” in line five and substituting the words “gross rental”; and
- (b) as to subsection (3a), by deleting the word “annual” in line five and substituting the words “gross rental”.

Heading
before
section 554
amended.

100. The heading before section 554 of the principal Act is amended by adding before the passage “*Appeals.*” the words “*Objections and*”.

101. Section 554 of the principal Act is Section 554
amended. amended—

- (a) by deleting the subsection designation “(1)”; and
- (b) by repealing subsection (2).

102. Section 555 of the principal Act is Section 555
amended. amended—

- (a) by inserting after the section number “555.” the subsection designation “(1)”;
- (b) by deleting the passage commencing with the article “A” in line one and ending with the word “of” in line four and substituting the passage “Subject to section five hundred and fifty eight, a person may, in accordance with this section, object to”;
- (c) by deleting paragraph (b) and substituting the following paragraph—
 - (b) whether he has or has not been recorded in the rate book as the owner of rateable property, that rateable property which, or the owner of rateable property who, should have been recorded in the rate book has not been so recorded. ; and
- (d) by adding the following subsections—

(2) An objection to the rate book shall—

- (a) be made to the council in writing;
- (b) where the objection relates to the liability of the person making the objection to pay rates in respect of which he has been assessed, be made within forty-two days of the issue of the relevant assessment notice, and in any other case, be made within forty-two days of the

publication in the *Gazette* under section five hundred and fifty of this Act of the memorandum of imposition of the rate;

- (c) describe the relevant land so as to identify it; and
- (d) set out fully and in detail the grounds of objection.

(3) The Council may, for reasonable cause shown by a person proposing to make an objection, extend the time for service of the objection for such period as the council considers reasonable in the circumstances.

(4) The council shall, with all reasonable despatch, consider any objection and may either disallow it or allow it, wholly or in part.

(5) The council shall promptly serve upon the person by whom the objection was made written notice of its decision on the objection and a brief statement of its reason for that decision.

(6) If the council decides to allow an objection, wholly or in part, it shall advise the person by whom the objection was made of any consequent amendment of the rate book; and if the council decides to disallow an objection, wholly or in part, it shall advise the person of the time within and the manner in which an appeal against the decision may be made.

Section 556
repealed
and
re-enacted.

103. Section 556 of the principal Act is repealed and re-enacted as follows—

Appeal
against
decision of
council on
objection.

556. (1) Any person who is dissatisfied with the decision of a council on an objection by that person under section five hundred and fifty-five may, within forty-two days (or such further period as the council shall, for reasonable cause

shown by the person, allow) after service of notice of the decision of the council, serve on the council a notice requiring that the council treat the objection as an appeal against the rate book.

(2) Upon receipt of such notice the council shall promptly refer the objection to a Land Valuation Tribunal as an appeal.

104. Section 557 of the principal Act is repealed and re-enacted as follows— Section 557 repealed and re-enacted.

557. (1) A person who is dissatisfied with a decision of the council to refuse to extend the time for service of an objection against the rate book or for service of a notice requiring the council to treat an objection to the rate book as an appeal against the rate book may serve on the council a notice requiring it to refer such a decision to a Land Valuation Tribunal as an appeal. Appeal against refusal to extend time for objection or appeal.

(2) Upon receipt of such notice the council shall promptly refer the decision to a Land Valuation Tribunal as an appeal.

105. Section 558 of the principal Act is repealed and re-enacted as follows— Section 558 repealed and re-enacted.

558. Subject to subsection (4i) of section five hundred and thirty-three of this Act, there shall be no objection or appeal in respect of a valuation of rateable land appearing in a rate book, except in accordance with the Valuation of Land Act, 1978. Objections and appeals against valuations.

106. The principal Act is amended by inserting after section 558 a section as follows— Section 558AA added.

558AA. The making of an objection or an appeal, whether in respect of the rate book or in respect of a valuation of rateable land, shall Objection or appeal not to affect liability to pay rates.

not affect the liability to pay any rates assessed under this Act pending determination of the objection or the appeal.

Section 558A
amended.

107. Section 558A of the principal Act is amended—

(a) as to subsection (1)—

(i) by deleting the passage “Notwithstanding anything contained in this Division, an” and substituting the word “An”; and

(ii) by deleting the words “the appropriate Valuation Appeal Court constituted under this Division” in lines thirteen and fourteen and substituting the words “a Land Valuation Tribunal”;

(b) by repealing subsection (2) and re-enacting it as follows—

(2) An appeal under subsection (1) of this section may be brought not later than a date two months after the date of the relevant decision of the council and shall be commenced and conducted in accordance with the provisions of the Land Valuation Tribunals Act, 1978. ;

(c) as to subsection (3), by deleting the word “Court” in line two and substituting the word “Tribunal”; and

(d) by repealing subsection (4).

Section 559
repealed and
re-enacted.

108. Section 559 of the principal Act is repealed and re-enacted as follows—

Council to
amend rate
book and
assessment
consequent
on objection
or appeal.

559. (1) The council shall make any amendment of the rate book which shall be necessary in consequence of the allowance, wholly or in part, of an objection or an appeal under this Act or the Valuation of Land Act, 1978.

(2) The council shall issue a notice of an amended assessment of rates under this Act when, in consequence of the allowance, wholly or in part, of an objection or an appeal under this Act or the Valuation of Land Act, 1978 amendment of an assessment is necessary.

109. Section 574 of the principal Act is amended by deleting paragraph (b) and substituting the following— Section 574
amended.

- (b) the council shall, for the purpose of imposing the rate in respect of that land, use the appropriate valuation of that land in force under the Valuation of Land Act, 1978; but .

110. Subsection (2) of section 636 of the principal Act is amended by deleting the words “valuations made under this Act” in line seven and substituting the words “recording of valuations”. Section 636
amended.

111. Section 681 of the principal Act is amended— Section 681
amended.

- (a) as to subsection (1)—

- (i) by deleting the passage commencing with the comma in line three and ending with the semicolon in line six and substituting the words “in the imposition under this Act of a rate in respect of” ; and
- (ii) by deleting the words “take proceedings under this section” in lines ten and eleven and substituting the words “appeal to a Land Valuation Tribunal” ;

- (b) by repealing subsection (2) and re-enacting it as follows—

(2) The Land Valuation Tribunal hearing an appeal under this section may make an order quashing a rate which in the opinion of the Tribunal has been improperly made or imposed. ; and

117. Section 3 of the principal Act is amended by deleting the heading in line twenty-five and substituting the following—

Section 3
amended.

(3) *Objections and Appeals, ss. 85-89A.*

118. Section 73 of the principal Act is amended—

Section 73
amended.

- (a) by deleting the word “annual” in line six and substituting the words “gross rental”;
- (b) by deleting the word “capital” in line six; and
- (c) by deleting the passage “, as assessed in accordance with the provisions of section seventy-four or seventy-five of this Act” in lines seven to nine.

119. Sections 74 and 74A of the principal Act are repealed.

Sections 74
and 74A
repealed.

120. Section 75 of the principal Act is amended—

Section 75
amended.

- (a) as to subsection (1)—
 - (i) by deleting the word “valuation” in line two and substituting the word “rating”;
 - (ii) by deleting the word “capital” in line three;
 - (iii) by deleting the passage “a valuation as prescribed by section seventy-four of this Act” in lines three to five and substituting the passage “on the basis of the gross rental value of land”; and
 - (iv) by deleting the words “estimated annual” in line eight and substituting the words “gross rental”.
- (b) as to subsection (2)—
 - (i) by deleting the word “capital” in line one; and

(ii) by deleting the word "annual" in line four and substituting the words "gross rental"; and

(c) by repealing subsection (3).

Section 75A
repealed
and
re-enacted.

121. Section 75A of the principal Act is repealed and re-enacted as follows—

Adoption of
valuations.

75A. The Board shall adopt, as the gross rental value or the unimproved value of rateable land, the gross rental value or the unimproved value, respectively, of that land in force under the Valuation of Land Act, 1978; and rates imposed under this Act shall be assessed thereon.

Section 77
amended.

122. Section 77 of the principal Act is amended by deleting the passage "and the valuations of the Commissioner of State Taxation" in lines four and five.

Section 81
amended.

123. Section 81 of the principal Act is amended—

(a) by deleting the words "assessed annual" in line one and substituting the words "gross rental";

(b) by deleting the word "capital" in line one; and

(c) by deleting the passage "and to appeal as hereinafter provided" in lines four and five.

Heading
before
section 85
amended.

124. The heading appearing before section 85 of the principal Act is amended by inserting before the passage "*Appeals.*" the words "*Objections and*".

Section 85
repealed and
re-enacted.

125. Section 85 of the principal Act is repealed and re-enacted as follows—

Objections
and appeals
against
valuations.

85. There shall be no objection or appeal in respect of the valuation of any rateable land appearing in a rate book, except in accordance with the Valuation of Land Act, 1978.

126. Section 86 of the principal Act is repealed and re-enacted as follows—

Section 86
repealed and
re-enacted.

86. (1) Any person who is rated in respect of land on the basis that the land is not used for residential purposes may object to the rate assessment on the ground that such land is rateable land used for residential purposes.

Objection
to rate on
ground land
used for
residence.

(2) An objection under subsection (1) of this section shall be in writing and shall be served on the Board within forty-two days (or such further period as the Board shall, for reasonable cause shown by the person entitled to make the objection, allow) after the issue of the relevant assessment.

(3) The Board shall, with all reasonable despatch, consider any objection and may either disallow it or allow it, wholly or in part.

(4) The Board shall promptly serve upon the person by whom the objection was made written notice of its decision on the objection and a brief statement of the reasons for that decision.

(5) Where the Board decides to disallow an objection, wholly or in part, it shall also advise the person by whom the objection was made of the time within which and the manner in which an appeal against the decision may be made.

127. Section 86A of the principal Act is repealed.

Section 86A
repealed.

128. Section 87 of the principal Act is repealed and re-enacted as follows—

Section 87
repealed and
re-enacted.

87. (1) Any person who is dissatisfied with the decision of the Board on an objection by that person may, within forty-two days (or such further period as the Board shall, for reasonable cause shown by the person, allow) after service of notice of the decision of the Board, serve on

Appeal
against
refusal to
extend time
for objection
or appeal

the Board a notice requiring that the Board treat the objection as an appeal against the relevant rate assessment.

(2) Upon receipt of such notice the Board shall promptly refer the objection to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978.

Section 88
repealed and
re-enacted.

129. Section 88 of the principal Act is repealed and re-enacted as follows—

Appeal
against
refusal
to extend
time for
objection
or appeal.

88. (1) Any person who is dissatisfied with a decision of the Board to refuse to extend the time for service of an objection against an assessment or for service of a notice requiring the Board to treat an objection against an assessment as an appeal may serve on the Board a notice requiring the Board to refer such decision to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal.

(2) Upon receipt of such notice the Board shall promptly refer the decision to a Land Valuation Tribunal as an appeal.

Section 89
repealed and
re-enacted.

130. Section 89 of the principal Act is repealed and re-enacted as follows—

Liability
for rates
not affected
by objection
or appeal.

89. The making of an objection or an appeal, whether in respect of a valuation of rateable land or under section eighty-six of this Act, shall not affect the liability of the ratepayer to pay any rates assessed under this Act pending determination of the objection or appeal.

Section 89A
repealed and
re-enacted.

131. Section 89A of the principal Act is repealed and re-enacted as follows—

Board to
amend rate
book and
assessment
consequent
on objection
or appeal.

89A. (1) The Board shall make any amendment of an entry in the rate book which shall be necessary in consequence of the allowance, wholly or in part, of an objection or an appeal, whether in respect of a valuation of rateable land or in respect of the use of land for residential purposes.

(2) The Board shall issue a notice of an amended assessment of rates under this Act when, in consequence of the allowance, wholly or in part, of an objection or an appeal, whether in respect of a valuation of rateable land or in respect of the use of land for residential purposes, amendment of an assessment is necessary.

132. Section 94 of the principal Act is amended— Section 94 amended.

(a) as to subsection (1)—

- (i) by deleting the words “annual rateable” in lines three and four and substituting the words “gross rental”; and
- (ii) by deleting the word “capital” in line five and in line seven;

(b) as to subsection (2)—

- (i) by deleting the words “annual rateable” in lines three and four and substituting the words “gross rental”; and
- (ii) by deleting the word “capital” in line six and in line eight; and

(c) as to subsection (3)—

- (i) by deleting the words “annual rateable” in lines three and four and substituting the words “gross rental”; and
- (ii) by deleting the word “capital” in line five and in line seven.

133. Section 97A of the principal Act is amended— Section 97A amended.

(a) by repealing subsections (1) and (2) and re-enacting them as follows—

- (1) Where a determination of the gross rental value or the unimproved value of any rateable land comes into force under the Valuation of Land Act, 1978 during

PART XII.—RIGHTS IN WATER AND IRRIGATION
ACT 1914-1976.

137. (1) In this Part the Rights in Water and Irrigation Act 1914-1976 is referred to as the principal Act. Citation.

(2) The principal Act as amended by this Act may be cited as the Rights in Water and Irrigation Act 1914-1978.

138. Section 40 of the principal Act is amended by repealing subsections (2) and (3) and re-enacting them as follows— Section 40 amended.

(2) Subject to subsection (3), the provisions of Part VI of the Water Boards Act 1904-1978, relating to water rates and payment for water, are, *mutatis mutandis*, incorporated herewith, and shall apply to irrigation rates made and levied under this Act.

(3) The grounds upon which an objection may be made to an entry in the rate book of an Irrigation Board shall, in addition to the grounds referred to in section 87 of the Water Boards Act 1904-1978, include that the land rated is not irrigable.

PART XIII.—STRATA TITLES ACT 1966-1970.

139. (1) In this Part the Strata Titles Act 1966-1970 is referred to as the principal Act. Citation.

(2) The principal Act as amended by this Act may be cited as the Strata Titles Act 1966-1978.

140. Section 21 of the principal Act is amended— Section 21 amended.

(a) by repealing subsection (1);

(b) as to subsection (2)—

(i) by deleting the words “a valuing authority causes” in line one of paragraph (a) and substituting the words “the Valuer-General values”;

- (ii) by deleting the words “to be valued under and subject to the relevant valuing Act” in lines two and three of paragraph (a) and substituting the words “under the Valuation of Land Act, 1978 for rating and taxing purposes”;
 - (iii) by deleting the words “showing the company as owner becomes effective for rating or taxing purposes” in lines two to four of paragraph (c) and substituting the words “on the basis that the company is owner comes into force under the Valuation of Land Act, 1978”; and
 - (iv) by deleting the words “valuing authority showing the company as” in lines seven and eight of paragraph (c) and substituting the words “Valuer-General as if the company is”; and
 - (v) by deleting the words “valuing authority” in line one of paragraph (d) and substituting the words “Valuer-General”.
- (c) by deleting the words “valuing authority” in line three of subsection (3) and substituting the words “Valuer-General”;
- (d) by deleting the words “a valuing authority showing the company as” in line five of subsection (5) and substituting the words “the Valuer-General on the basis that the company is”;
- (e) as to subsection (7)—
- (i) by adding after paragraph (a) the word “or”; and
 - (ii) by deleting paragraphs (b) and (c) of subsection (7) and substituting the following paragraph—
 - (b) the gross rental value of the land—the gross rental of the parcel. ;

- (f) by deleting the figures "1907" in line two of paragraph (c) of subsection (8) and substituting the figures "1976"; and
- (g) by deleting the figures "1907" in line two of subsection (9) and substituting the figures "1976".

PART XIV.—TOWN PLANNING AND DEVELOPMENT
ACT 1928-1978.

141. (1) In this Part the Town Planning and Development Act 1928-1978 is referred to as the principal Act. Citation.

(2) The principal Act as amended by this Act may be cited as the Town Planning and Development Act 1928-1978.

142. Subsection (5) of section 20 of the principal Act is amended— Section 20 amended.

- (a) by adding after the subsection designation "(5)" the paragraph designation "(a)";
- (b) by deleting the passage commencing with the word "as" in line four and ending with the comma in line eight; and
- (c) by adding a paragraph (b) as follows—
 - (b) For the purposes of paragraph (a) of this subsection, the "unimproved value" of any land means the unimproved value of that land in force under the Valuation of Land Act, 1978 as at the date of approval by the Board of the plan of subdivision of that land.

PART XV.—WATER BOARDS ACT, 1904-1973.

143. (1) In this Part the Water Boards Act, 1904-1973 is referred to as the principal Act. Citation.

150. Section 87 of the principal Act is repealed and re-enacted as follows—

Section 87
repealed and
re-enacted.

87. (1) Subject to section 90 of this Act, any person who is dissatisfied with any entry in the rate book, and who stands rated on the basis of that entry, may serve upon the Water Board a written objection to that entry.

Objection
to entry
in rate
book.

(2) An objection to an entry in the rate book shall—

- (a) be served within forty-two days after the issue of the relevant assessment;
- (b) describe the relevant land so as to identify it;
- (c) identify the entry objected to; and
- (d) set out fully and in detail the grounds of objection.

(3) The grounds upon which an objection may be made include, in the case of any holding to which the system of rating on the area applies, that the area set out in the rate book is in excess of the actual area of the holding.

(4) The Water Board may, for reasonable cause shown by a person entitled to make an objection, extend the time for service of the objection for such period as the Water Board considers reasonable in the circumstances.

(5) The Water Board shall, with all reasonable despatch, consider any objection and may either disallow it or allow it, wholly or in part.

(6) The Water Board shall promptly serve upon the person by whom the objection was made written notice of its decision on the objection and a brief statement of its reasons for that decision.

(7) If the Water Board decides to allow an objection, wholly or in part, it shall also advise the person by whom the objection was made of any consequent amendment of the relevant rate book entry; and if the Water Board decides to

disallow an objection, wholly or in part, it shall also advise the person of the time within which and the manner in which an appeal against the decision may be made.

Section 88
repealed and
re-enacted.

151. Section 88 of the principal Act is repealed and re-enacted as follows—

Appeal
against
decision of
Water Board
on objection.

88. (1) Any person who is dissatisfied with the decision of the Water Board on an objection by that person may, within forty-two days (or such further period as the Water Board shall, for reasonable cause shown by the person, allow) after service of notice of the decision of the Water Board, serve on the Water Board a notice requiring that the Water Board treat the objection as an appeal against the relevant rate book entry.

(2) Upon receipt of such notice the Water Board shall promptly refer the objection to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal.

Section 89
repealed and
re-enacted.

152. Section 89 of the principal Act is repealed and re-enacted as follows—

Objections
and appeals
against
valuations.

89. (1) A person who is dissatisfied with a decision of the Water Board to refuse to extend the time for service of an objection against an entry in a rate book or for service of a notice requiring the Water Board to treat an objection to an entry in a rate book as an appeal against that entry may serve on the Water Board a notice requiring it to refer such decision to a Land Valuation Tribunal under the Land Valuation Tribunals Act, 1978 as an appeal.

(2) Upon receipt of such notice the Water Board shall promptly refer the decision to a Land Valuation Tribunal as an appeal.

1978.] *Acts Amendment and Repeal* [No. 76.
(*Valuation of Land*).

153. Section 90 of the principal Act is repealed and re-enacted as follows—

Section 90
repealed and
re-enacted.

90. There shall be no objection or appeal in respect of a valuation of rateable land appearing in a rate book, except in accordance with the Valuation of Land Act, 1978.

Objections
and appeals
against
valuations.

154. Section 91 of the principal Act is repealed and re-enacted as follows—

Section 91
repealed and
re-enacted.

91. The making of an objection or an appeal, whether in respect of an entry in a rate book or in respect of a valuation of rateable land, shall not affect the liability of the ratepayer to pay any rates assessed under this Act pending determination of the objection or the appeal.

Objection or
appeal not
to affect
liability
to pay rates.

155. The principal Act is amended by adding after section 91 a new section as follows—

Section 91A
added.

91A. (1) The Water Board shall make any amendment of an entry in a rate book which shall be necessary in consequence of the allowance, wholly or in part, of an objection or an appeal under this Act or under the Valuation of Land Act, 1978.

Water Board
to amend
rate book
and
assessment
consequent
on objection
or appeal.

(2) The Water Board shall issue a notice of an amended assessment of rates under this Act when, in consequence of the allowance, wholly or in part, of an objection or an appeal under this Act or the Valuation of Land Act, 1978, amendment of an assessment is necessary.

156. Section 92A of the principal Act is amended—

Section 92A
amended.

(a) as to subsection (2)—

(i) by deleting the word “capital” in line two and in line nine; and

