

LOCAL GOVERNMENT.

No. 6 of 1983.

AN ACT to amend the Local Government Act 1960-1982 in relation to the phasing in of general valuations for the purposes of rates, and for incidental purposes.

[Assented to 11 August 1983.]

BE 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 *Local Government Amendment Act 1983*. Short title and citation.

(2) In this Act the Local Government Act 1960-1982 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Local Government Act 1960-1983.

Section 533
amended.

2. Section 533 of the principal Act is amended by deleting subsection (2) and subsection (3) and substituting the following subsection—

“ (2) Subject to—

- (a) the provisions of subsections (4) and (4a) in relation to the City of Perth;
and
- (b) the provisions of subsections (4b) to (4h), inclusive, in relation to eligible land,

a council shall, as may be required by subsection (8) as varied by any Order made under subsection (17) of this section, record as the valuation of rateable land in its district the valuation determined or assessed under the Valuation of Land Act 1978 as being either the gross rental value or the unimproved value of that land, as the case may require, as in force as at 1 July in the financial year for which the rate book is being made up, and shall, where as a result of the application of section 548A a phased in valuation applies, also record that valuation. ”.

Section 540
amended.

3. Section 540 of the principal Act is amended, as to subsection (1)—

- (a) by inserting after “district in” the following—

“ , or substantially in, ”; and

- (b) in paragraph (a), by inserting after “, as the case may be” the following—

“ , and showing, where as a result of the application of section 548A a phased in valuation applies, that valuation ”.

4. Section 542 of the principal Act is amended, as to subsection (1), by inserting after "Seventeenth Schedule" the following—

Section 542
amended.

" together with, where as a result of the application of section 548A a phased in valuation applies, notice—

- (a) showing that phased in valuation;
- (b) explaining the method by which that phased in valuation was calculated; and
- (c) clearly indicating that any appeal must relate to the valuation determined or assessed under the Valuation of Land Act 1978 and not to that valuation as phased in ".

5. Section 543 of the principal Act is amended, as to paragraph (f) of subsection (1), by deleting "five hundred and thirty-four and five hundred and forty-nine" and substituting the following—

Section 543
amended.

" 534, 548A, 549 or 559 ".

6. The principal Act is amended by inserting after section 548 a new section as follows—

Section 548A
inserted.

" 548A. (1) Where a general valuation under the Valuation of Land Act 1978 comes into force in the district, the council may, when imposing the general rate for the financial year, resolve that that general valuation (whether in respect of gross rental values, or unimproved values, or both) shall, in relation to all land where an increased valuation thereby results, be phased in over a three year period, and effect shall be given to that resolution over that period by the council—

Phasing in
of certain
valuations.

- (a) in the first year of assessment for which the new valuation would otherwise be used, applying instead

as the valuation of any such land for the purposes of rating a phased in valuation being the former valuation plus one-third of the difference between the former valuation and the new valuation;

- (b) in the second such year, applying the former valuation plus two-thirds of that difference; and
- (c) in the third year, applying the new valuation,

but where in relation to any land that general valuation results in a new valuation which is the same or less than the former valuation, the council shall apply the new valuation.

(2) For the purposes of subsection (1) of this section—

“former valuation” means the valuation that was in force immediately prior to the coming into force of the general valuation to which the phasing in applies;

and

“new valuation” means the valuation determined or assessed for the purposes of the general valuation to which the phasing in applies. ”.

Section 550
amended.

7. Section 550 of the principal Act is amended, as to subsection (1), by inserting after “imposed” the following—

“ , or a resolution is passed to phase in a general valuation pursuant to section 548A, ”.