



New South Wales

Local Government Amendment (General Rate Exemptions) Act 2010 No 37

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Local Government Amendment (General Rate Exemptions) Act 2010 No 37

Act No 37, 2010

An Act to amend the *Local Government Act 1993* in relation to rate exemptions for land partly used by religious or charitable bodies. [Assented to 15 June 2010]

The Legislature of New South Wales enacts:

1 Name of Act

This Act is the *Local Government Amendment (General Rate Exemptions) Act 2010*.

2 Commencement

This Act commences on the date of assent to this Act.

Schedule 1 Amendment of Local Government Act 1993 No 30

[1] Section 555 What land is exempt from all rates?

Insert after section 555 (4):

- (5) A parcel of rateable land belonging to a religious body that is partly occupied and used in a manner described in subsection (1) (e), and partly in a manner that would result in part of the parcel not being exempt from rates under this section, is to be valued in accordance with section 28A of the *Valuation of Land Act 1916* to enable those rates to be levied on the part that is not exempt.
- (6) Any such valuation is to be made at the request of the council that proposes to levy rates on the parcel concerned.
- (7) For the avoidance of doubt, sections 7B and 28A of the *Valuation of Land Act 1916* extend to a stratum for the purpose of carrying out a valuation in accordance with subsection (5) and so extend whether or not the stratum is a lot in a strata plan that is registered under the *Strata Schemes (Freehold Development) Act 1973* or the *Strata Schemes (Leasehold Development) Act 1986*.

[2] Section 556 What land is exempt from all rates, other than water supply special rates and sewerage special rates?

Insert after section 556 (2):

- (3) A parcel of rateable land belonging to a public benevolent institution or public charity that is partly used or occupied by the institution or charity for its own purposes, and partly for a purpose that would result in part of the parcel not being exempt from rates under this section, is to be valued in accordance with section 28A of the *Valuation of Land Act 1916* to enable those rates to be levied on the part that is not exempt.
- (4) Any such valuation is to be made at the request of the council that proposes to levy rates on the parcel concerned.
- (5) For the avoidance of doubt, sections 7B and 28A of the *Valuation of Land Act 1916* extend to a stratum for the purpose of carrying out a valuation in accordance with subsection (3) and so extend whether or not the stratum is a lot in a strata plan that is registered under the *Strata Schemes (Freehold Development) Act 1973* or the *Strata Schemes (Leasehold Development) Act 1986*.

[3] Schedule 8 Savings, transitional and other provisions consequent on the enactment of other Acts

Insert at the end of clause 1 (1):

*Local Government Amendment (General Rate Exemptions)
Act 2010*

[4] Schedule 8

Insert at the end of the Schedule with appropriate Part and clause numbering:

**Part Provisions consequent on enactment of
Local Government Amendment (General
Rate Exemptions) Act 2010**

**Partial exemptions for certain land belonging to a religious body,
public benevolent institution or charity**

- (1) A part of a parcel of land that belongs to a religious body and is subject to an existing lease that does not provide for any rates payable on that part to be paid by the lessee is taken, for the purposes of section 555, to be land occupied and used in a manner referred to in section 555 (1) (e), but only if some other part of the parcel is actually occupied and used by the religious body.
- (2) A part of a parcel of land that belongs to a public benevolent institution or public charity and is subject to an existing lease that does not provide for any rates (other than water supply special rates and sewerage special rates) payable on that part to be paid by the lessee is taken, for the purposes of section 556, to be land used or occupied by the institution or charity for its own purposes, but only if some other part of the parcel is actually used or occupied by the institution or charity for its own purposes.

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- (3) In this clause:
- amending Act*** means the *Local Government Amendment (General Rate Exemptions) Act 2010*.
- existing lease*** means a lease entered into before the commencement of the amending Act.

[Agreement in principle speech made in Legislative Assembly on 13 May 2010
Second reading speech made in Legislative Council on 8 June 2010]

BY AUTHORITY