

No. , 1919.

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# A BILL

To authorise the imposing and to provide for the collecting of a tax on lands within boundaries to be defined; and for purposes consequent thereon or incidental thereto.

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**B**E it enacted by the King'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 "Closer Settlement (Super-tax) Act, 1919."

**2.**

## Definitions.

**2.** In this Act—

- “Advisory Board” means an Advisory Board appointed under the Closer Settlement (Amendment) Act, 1907.
- “Cultivable land” means land capable of being 5 profitably cultivated by tilling.
- “Land Appeal Court” means the Land Appeal Court constituted under the Crown Lands Consolidation Act, 1913.
- “Land-locked districts” means districts proclaimed 10 as such under this Act.
- “Local land board” means the local land board for the purposes of the Crown Lands Consolidation Act, 1913.
- “Minister” means the Secretary for Lands. 15
- “Mortgagee” does not include the mortgagee of a lease from the Crown.
- “Owner” does not include Crown lessee.
- “Unimproved value” means the capital sum which the fee simple of the land might be expected 20 to realise if offered for sale on such reasonable terms and conditions as a bona fide seller would require, assuming that the improvements (if any) thereon or appertaining thereto and made or acquired by the owner or his predecessor in 25 title had not been made.

*Land-locked districts.*Declaring  
land-locked  
district.

**3.** The Minister, by notification in the Gazette, on the recommendation of the Advisory Board, may declare as a land-locked district any lands which are 30 situated—

- within the Eastern or Central Division of the State of New South Wales as described in accordance with the provisions of the Crown Lands Consolidation Act, 1913; or 35
- within fifteen miles from the river Murray, in the Western Division of the said State as so described;

and which are not situate within any city, town, or suburban area, and are not exclusively used for mining 40 or mining purposes. The

The Minister may in like manner rescind or alter, wholly or in part, any such declaration.

4. The Minister shall, before the date of such declaration, obtain from an advisory board a report with respect to any land proposed to be included in such declaration. Such report shall contain an estimate by the said board of the unimproved value of the land of each owner or mortgagee in possession, and of the area and unimproved value of the cultivable land of such owner or mortgagee within such proposed district, and such other particulars as the Minister may require.

Report and estimate by advisory board.

5. The owner or if the mortgagee be in possession of any land within a land-locked district then such mortgagee shall furnish to the Minister within such time as he may fix, by notification in the Gazette and in a newspaper circulating in the locality in which the land is situated, a return, in the form prescribed, of the land held by him within and without such district and a description of his cultivable land and an estimate of the area within such district.

Owner or mortgagee to furnish return to Minister.

If he fails to make such return as aforesaid he shall be liable to a penalty not exceeding one hundred pounds.

Penalty.

Taxation of lands within land-locked districts.

6. Upon the expiration of twelve months after the declaration of a land-locked district has been made, there shall be levied, and the owner or mortgagee in possession of any cultivable land within such district shall, subject to the exemptions and deductions hereinafter provided, pay yearly to the Colonial Treasurer—in addition to any other tax leviable from and payable by such owner or mortgagee—a tax at the following rates on each pound of the estimate by the advisory board of the unimproved value of such cultivable land, exclusive of any such land which may reasonably be required in connection with a bona fide and continuous business of dairying which is carried on by such owner or mortgagee, or which in the opinion of the advisory board is being used for purposes equally desirable and as profitable as cultivation, that is to say:—

Tax on lands included in land-locked district.

For the first year after such expiration, twopence.  
For the second year, fourpence. For

For the third year, sixpence.

For the fourth year and each successive year thereafter, ninepence :

Provided that where at least one-tenth of the said cultivable land is under cultivation, the tax shall be as follows :— 5

For the first year after such expiration, nil.

For the second year, one penny.

For the third year, twopence.

For the fourth year, threepence. 10

For the fifth year, fourpence.

For each successive year after the fifth, sixpence :

Provided also that the unimproved capital value as and when determined under the Valuation of Land Act, 1916, shall be the unimproved capital value for the purposes of this section ; and the tax under this section shall be on such unimproved capital value. 15

Exemption.

**7.** (1) Where the total of rural land held by such owner or mortgagee within and without the land-locked district does not exceed five thousand pounds in unimproved value, estimated as aforesaid, he shall be exempt from the tax. 20

Deduction.

(2) Where the total of rural land held as aforesaid exceeds five thousand pounds in unimproved value, land of the unimproved value of five thousand pounds shall for the purpose of the tax be deducted from such total of land. Such deduction shall be made in the first place from land outside the land-locked district. The tax shall be paid on the residue of cultivable land which is within such district. 25 30

Conditional exemption.

(3) An owner or mortgagee in possession shall be exempt from payment of the tax where for the hereinafter mentioned periods after the expiration of twelve months from the aforesaid declaration the following proportions of the area of his cultivable lands within the land-locked district are under cultivation :— 35

For the second and third year, one-fourth of such area.

For the fourth year, one-third of such area.

For the fifth year and each successive year thereafter, one-half of such area. 40

(4) For the purposes of this and the next preceding section land fallowed, bona fide, shall be deemed to be under cultivation. 8.

8. Joint or joint and several owners, or mortgagees, <sup>Joint and several owners, mortgagees, and trustees.</sup> or trustees of land in respect to which they are liable under this Act to be assessed and taxed shall be assessed jointly, but shall be jointly and severally responsible for <sup>the due furnishing of returns,</sup> and be in like manner liable in respect of the payment of the tax.

9. Where within six months prior to the commencement of this Act, or at any time after such commencement, <sup>Subdivision before commencement of this Act.</sup> a holding has been subdivided amongst relatives of the former owner, and such holding continues to be worked practically as one holding, the provisions of this Act shall apply as if no such subdivision had been made.

Collection of tax.

10. The Colonial Treasurer shall each year assess or <sup>Assessment of tax.</sup> cause to be assessed the amount of the tax for that year payable by each person who is liable to pay a tax under this Act (in this Act referred to as "the taxpayer").

11. (1) The said Treasurer shall cause to be sent <sup>Notice of assessment.</sup> through the post to every taxpayer a notice in writing (herein called the assessment notice) of any assessment of tax payable by such taxpayer under this Act, or of any increase or reduction of such assessment.

(2) In the case of an assessment of tax or an <sup>Contents of notice.</sup> increase of such assessment, the assessment notice shall state the amount of tax or additional tax payable by the taxpayer, and shall fix a day upon which such tax or additional tax shall become due and payable, and such tax or additional tax shall upon the day so fixed become due and payable by the taxpayer as prescribed to the said Treasurer or to any person appointed by him in that behalf.

(3) If any taxpayer does not pay the tax <sup>Action for recovery of tax.</sup> within twenty-one days after such tax has become due and payable by him, the said Treasurer may sue him therefor in any court of competent jurisdiction:

Provided that in any case where it is represented to <sup>Suspension of payment of tax.</sup> the Minister, in writing in the prescribed form, that the owner or mortgagee in possession of taxable land has been prevented from taking the necessary steps to cultivate such land owing to death or absence from the Commonwealth,

Commonwealth, or other sufficient cause, the Minister may refer the matter to the local land board for investigation, and if the board so recommends, and the Minister so approves, the payment of the tax or part thereof for one year shall not be enforced, subject, however, to the performance of any conditions which the board may specify. 5

**Fine.**

(4) If any taxpayer does not pay the tax within twenty-one days after such tax has become due and payable by him, he shall be liable to pay by way of fine ten pounds per centum upon the amount of such tax, and the said Treasurer may sue for such fine in any court of competent jurisdiction. 10

(5) The amount of any tax paid under this Act shall be credited to the Closer Settlement Fund in the Treasury. 15

**Appeal.**

**12.** If any person is aggrieved by the assessment of the amount of tax payable by him, or is of opinion that his land is not cultivable land, or that the land is being used for purposes equally desirable and as profitable as cultivation, he may within one month after the aforesaid assessment notice has been given, and upon payment of the amount of the tax, appeal to a court consisting of a district court judge sitting with two assessors, one of whom shall be appointed by the Minister and one chosen by the appellant, by a notice in the prescribed form accompanied by the prescribed deposit; and the said Court shall determine the matter of the appeal or the amount of the tax. 20 25

If the amount of the tax determined by the said court be less than that paid, the excess payment shall be refunded. If such amount is greater than that paid, any additional amount payable shall be paid within one month after such determination. The court may make such orders for the payment of costs incurred in appeals as it may think fit: 30 35

Provided that there shall be no such appeal from any valuation under the Valuation of Land Act, 1916.

**Regulations.**

**13.** The Governor may make regulations not inconsistent with this Act prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for giving effect to this Act. Such regulations shall upon being published in the Gazette be good and valid in law: 40

Provided

*Closer Settlement (Super-tax).*

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Provided that a copy of all such regulations shall be laid before both Houses of Parliament within one month from the publication thereof if Parliament be then in session or otherwise within one month after the commencement of the next ensuing session.

If either House of Parliament passes a resolution within fifteen sitting days after such regulations have been laid before such House disallowing any regulation, such regulation shall thereupon cease to have effect.

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