AN BILLE UM RATAI AR THALAMH TALMHAIOCHTA (FAOISEAMH), 1980
RATES ON AGRICULTURAL LAND (RELIEF) BILL, 1980

Mar a ritheadh ag dhá Theach an Oireachtais
As passed by both Houses of the Oireachtas

ARRANGEMENT OF SECTIONS

Section

1. Application of Rates on Agricultural Land (Relief) Act, 1946.
2. Certain allowances to be calculated by reference to municipal rate.
3. Extension of sections 4, 5 and 6 of Rates on Agricultural Land (Relief) Act, 1946.
4. Extension of meaning of "agricultural land".
5. Repeal.
6. Short title, collective citation and construction.

Acts Referred to

Rates on Agricultural Land (Relief) Act, 1946	1946, No. 36
Rates on Agricultural Land (Relief) Act, 1976	1976, No. 3
Rates on Agricultural Land (Relief) Act, 1978	1978, No. 9
Rates on Agricultural Land (Relief) Acts, 1939 to 1978	

AN BILLE UM RATAI AR THALAMH TALMHAIOCHTA (FAOISEAMH), 1980

RATES ON AGRICULTURAL LAND (RELIEF) BILL, 1980

BILL

entitled

AN ACT TO AMEND AND EXTEND THE RATES ON AGRICULTURAL LAND (RELIEF) ACTS, 1939 TO 1978.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Application of Rates on Agricultural Land (Relief) Act, 1946.

1.—(1) Subject to *subsection* (2) of this section, the Rates on Agricultural Land (Relief) Act, 1946, shall apply to the local financial years ending on the 31st day of December, 1980, the 31st day of December, 1981, and the 31st day of December, 1982, with the modification that no employment allowance under section 7 shall be made.

(2) (*a*) Subject to *paragraph* (*b*) of this subsection, a rating authority (within the meaning of the Local Government Act, 1946) shall not apply the Act aforesaid to a person, as respects a local financial year, if the valuation of all the tenements of agricultural land in respect of which he is rated and which are situated—

(i) in the rating area of a county, or

(ii) in a part of the rating area of a county borough, borough or urban district, being a part which before the 2nd day of March, 1976, formed part of a county health district,

equals or exceeds £40.

(*b*) *Paragraph* (*a*) of this subsection shall not have effect in relation to tenements of agricultural land in respect of which the Irish Land Commission is rated:

Provided however that a rating authority shall not apply the said Act to the Irish Land Commission as respects any such tenement if its rateable valuation equals or exceeds £40.

Certain allowances to be calculated by reference to municipal rate.

2.—The rate by reference to which allowances provided under the *Rates on Agricultural Land (Relief) Acts, 1939 to 1980*, are calculated shall, in the case of such allowances to occupiers of

hereditaments to which section 2 of the Rates on Agricultural Land (Relief) Act, 1976, applies, be the municipal rate (within the meaning of the Income Tax Act, 1967) in the county borough, borough or urban district concerned.

Extension of sections 4, 5 and 6 of Rates on Agricultural Land (Relief) Act, 1946.

5 **3.**—The Rates on Agricultural Land (Relief) Act, 1946, shall have, and shall be deemed as on and from the 2nd day of March, 1976, to have had, effect for the purposes of section 2 of the Rates on Agricultural Land (Relief) Act, 1976, and *section 1* of this Act, as if—

10 (*a*) in section 4—

(i) the reference to a county included a reference to a county borough, a borough and an urban district, and

(ii) the references to a rating area included references to
15 areas that are situated in a county borough, borough or urban district and that were situated in a county health district before the 2nd day of March, 1976,

and

(*b*) sections 5 and 6 applied in relation to corporations of
20 county boroughs, corporations of boroughs and councils of urban districts as respects those parts of county boroughs, boroughs and urban districts, respectively, that were situated in a county health district before the 2nd day of March, 1976, as they apply in relation to councils
25 of counties.

Extension of meaning of "agricultural land".

4.—In this Act and in section 2 of the Rates on Agricultural Land (Relief) Act, 1976, and section 1 of the Rates on Agricultural Land (Relief) Act, 1978, "agricultural land" includes land that is entered as land in the valuation lists under the Valuation Acts, is
30 situated in the rating area of a county borough and was situated in a county health district before the 2nd day of March, 1976.

Repeal.

5.—Subsections (2) and (3) of section 1 of the Rates on Agricultural Land (Relief) Act, 1978, are hereby repealed.

Short title, collective citation and construction.

6.—(1) This Act may be cited as the Rates on Agricultural Land
35 (Relief) Act, 1980.

(2) The Rates on Agricultural Land (Relief) Acts, 1939 to 1978, and this Act may be cited together as the Rates on Agricultural Land (Relief) Acts, 1939 to 1980, and shall be construed together as one Act.

AN BILLE UM RATAI AR THALAMH TALMHAIOCHTA (FAOISEAMH), 1980

BILLE

dá ngairtear

Acht do leasú agus do leathnú na nAchtanna um Rataí ar Thalamh Talmhaíochta (Faoiseamh), 1939 go 1978.

Ritheadh ag dhá Theach an Oireachtais,
25 *Meitheamh,* 1980

BAILE ÁTHA CLIATH:
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR.

Le ceannach díreach ón Oifig Dhíolta Foilseachán Rialtais, An Stuara, Ard-Oifig an Phoist, Baile Átha Cliath, nó trí aon díoltóir leabhar.

Cló-bhuailte ag CAHILL PRINTERS LIMITED.

15p

Wt. 127287/F/6. 1,200. 6/80. Cahill. (6676). G.16.

RATES ON AGRICULTURAL LAND (RELIEF) BILL, 1980

BILL

entitled

An Act to amend and extend the Rates on Agricultural Land (Relief) Acts, 1939 to 1978.

Passed by both Houses of the Oireachtas,
25*th June,* 1980

DUBLIN:
PUBLISHED BY THE STATIONERY OFFICE.

To be purchased through any bookseller, or directly from the Government Publications Sale Office, G.P.O. Arcade, Dublin.

Printed by CAHILL PRINTERS LIMITED.

15p