

**LAND TAX ASSESSMENT.**

9° Elizabeth II., No. LXVIII.

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**No. 68 of 1960.**

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**AN ACT to amend the Land Tax Assessment Act, 1907-1959.***[Assented to 2nd December, 1960.]*

**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:—

Short title  
and citation.

1. (1) This Act may be cited as the *Land Tax Assessment Act Amendment Act, 1960.*

Reprinted  
as approved  
for reprint  
1st August,  
1960.

(2) In this Act the Land Tax Assessment Act, 1907-1959, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act, 1907-1960.

2. Section eight of the principal Act is amended— <sup>§ 8</sup> amended.

- (a) by deleting the word, “sterling” in line six of subsection (1);
- (b) by adding after the word, “years”, being the last word of the proviso to subsection (3), the passage, “; and for the purposes of this subsection, no company or body corporate shall be deemed to be absent from The Commonwealth”;
- (c) by adding after subsection (4) the following subsection:—

(5) For the year of assessment ending the thirtieth day of June, one thousand nine hundred and sixty-one, and for each year of assessment thereafter, where a person was at noon on the thirtieth day of June last preceding any such year of assessment—

- (a) the owner of only land that is deemed to be improved land under section nine of this Act, the amount of land tax payable under this Act in respect of that land shall be decreased by an amount that equals ten per centum of the amount that would, but for this section, be otherwise payable in respect of that land;
- (b) where at that time a person is the owner of land that is so deemed to be improved land and land that is not so deemed to be improved land, the amount of land tax payable under this Act in respect of those lands, shall be decreased by an amount that equals ten per centum of the amount of the land tax which

would be levied under this Act if the land that is so deemed to be improved land were the only land owned by that person.

S. 9 repealed  
and  
re-enacted.

3. Section nine of the principal Act is repealed and re-enacted with amendments as follows:—

9. For the purposes of this Act land shall be deemed to be improved land—

(a) in the case of land that is not situated in a municipal district within the meaning of that expression as defined in the Municipal Corporations Act, 1906, and which is used solely or principally for all or any of the following: An agricultural, pastoral, horticultural, apicultural, grazing, pig raising or poultry farming business,—

(i) if improvements have been effected to an amount equal to one pound per acre, or one-third of the unimproved value of the land, whichever amount is the lesser; or

(ii) if the Under Secretary for Lands certifies in writing that improvements to an amount prescribed or to be prescribed by the Land Act, 1933, or the regulations made thereunder, have been effected,

and the benefit of such improvements is unexhausted; but any improvements made on any one parcel of such land shall extend to any one other parcel belonging to the same owner if the parcels of land are not a greater distance apart than one mile, measured from the nearest boundaries;

- (b) in the case of any other land, if improvements have been effected and continue thereon to an amount of not less than one-third of the unimproved value of the land, but it shall not be necessary in any case to effect improvements exceeding an amount equal to fifty pounds per foot of the main frontage thereof; and where any land is situated at the intersection of two roads or streets, one only of the frontages of such land shall be deemed the main frontage; and if any question shall arise as to which frontage is the main frontage, the question shall be determined by the Court of Review;
- (c) if in respect of each parcel of land comprised within a common boundary fence the prescribed improvements have been effected and continue on any part thereof.

4. Section forty-four of the principal Act is amended by deleting the words, "as the case may be" in line seven. S. 44  
amended.

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