

**ACTS AMENDMENT (ANNUAL  
VALUATIONS AND LAND TAX)  
ACT 1993**

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No. 17 of 1993

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**AN ACT to amend the *Valuation of Land Act 1978* to provide for the valuation of unimproved values of land annually and to make consequential amendments to the —**

- *Land Tax Act 1976*;
- *Land Tax Assessment Act 1976*;
- *Local Government Act 1960*;
- *Metropolitan Region Improvement Tax Act 1959*; and
- *Water Authority Act 1984*,

**to amend the *Land Tax Assessment Act 1976* to provide for the payment of land tax in instalments; and for related purposes.**

[Assented to 29 November 1993]

The Parliament of Western Australia enacts as follows:

**PART 1 — PRELIMINARY**

**Short title**

1. This Act may be cited as the *Acts Amendment (Annual Valuations and Land Tax) Act 1993*.

**Commencement**

2. This Act comes into operation on the day on which it receives the Royal Assent.

## **PART 2 — ANNUAL VALUATIONS OF UNIMPROVED VALUES OF LAND**

### **Application**

3. The amendments made by this Part have effect in relation to a rate or tax for any period commencing on or after 1 July 1993 but do not have any effect in relation to a rate or tax for any period commencing before that date.

### **Principal Act**

4. In this Part the *Valuation of Land Act 1978\** is referred to as the principal Act.

[\* *Reprinted as approved 2 February 1983.*  
*For subsequent amendments see 1992 Index to  
Legislation of Western Australia, Table 1, p. 222.*]

### **Section 4 amended**

5. Section 4 (1) of the principal Act is amended —

- (a) in the definition of “general valuation” by deleting “made under section 18 or”; and
- (b) in the definition of “unimproved value” by deleting item (II) of paragraph (b) (vii) and substituting the following item —

“

- (II) where the unimproved value cannot reasonably be determined on the basis in item I — the percentage of the capital amount that an estate in fee simple in the land might reasonably be expected to realize upon sale

assuming that the land has been developed, without buildings, to the standard generally prevailing in the part of the State in which the land is situated and taking into account any restriction on the land imposed under any written law, such percentage being that prescribed for land in that part of the State.

”

### **Section 17 repealed and a section substituted**

**6.** Section 17 of the principal Act is repealed and the following section is substituted —

“

#### **Valuation districts**

**17.** (1) Subject to subsection (2) the valuation districts that had effect immediately before the coming into operation of the *Acts Amendment (Annual Valuations and Land Tax) Act 1993* for the purpose of determining gross rental values continue to have effect after the coming into operation of that Act for that purpose.

(2) The Valuer-General may from time to time reconstitute valuation districts for the purpose of determining gross rental values.

(3) In reconstituting valuation districts for the purpose of determining gross rental values, the Valuer-General shall have regard to the boundaries of areas defined under the rating and taxing Acts for rating or taxing purposes.

(4) The whole of the State is constituted into a valuation district for the purpose of determining unimproved values.

(5) Any valuation district that had effect immediately before 30 June 1993 for the purpose of determining unimproved values no longer has effect for that purpose.

(6) Subsections (4) and (5) are to be regarded as having had effect on and from 30 June 1993.

”

### **Transitional and savings**

7. (1) In this section —

- (a) **“Valuer-General’s notice”** means the notice under section 21 (1) of the principal Act caused by the Valuer-General to be published on 18 June 1993 at page 3018 of the *Government Gazette* so far as that notice relates to unimproved values;
- (b) **“resolution”** means a resolution under section 548A (1) of the *Local Government Act 1960* to phase in a general valuation in respect of unimproved values;
- (c) other expressions used have the same meanings as they have in the principal Act as amended by this Act.

(2) The valuations referred to in the Valuer-General’s notice are to be regarded —

- (a) as comprising a general valuation of rateable land within the valuation district constituted under section 17 (4) of the principal Act as amended by this Act; and

- (b) as having come into force for all purposes (including the purposes of the *Land Tax Assessment Act 1976*) on 30 June 1993.

(3) The Valuer-General's notice is to be regarded as having been published under, and in all respects as required by, section 21 (1) of the principal Act in relation to the general valuation referred to in subsection (2) (a) of this section.

(4) Notwithstanding section 17 (5) of the principal Act as amended by this Act, any assessment of rates or taxes made —

- (a) after 30 June 1993 but before this Act receives the Royal Assent; and
- (b) on the basis of the unimproved values of rateable land on 30 June 1993,

has effect as if this Act had received the Royal Assent before the assessment was made.

(5) Notwithstanding the amendments made to the *Local Government Act 1960* by section 13 of this Act —

- (a) a resolution made before this Act receives the Royal Assent has effect until, and as if those amendments did not come into operation until, 30 June 1994; and
- (b) a resolution may be made after this Act receives the Royal Assent and if made, has effect until, and as if those amendments did not come into operation until, 30 June 1994.

**Section 18 repealed and a section substituted**

8. Section 18 of the principal Act is repealed and the following section is substituted —

“

**Determining values for general valuations**

18. For the purposes of a general valuation, the Valuer-General shall determine, or cause to be determined, with respect to rateable land, the gross rental value or the unimproved value, as the case requires, so far as that value is required by a rating or taxing authority for the purpose of assessing any rate or tax or is, in the opinion of the Valuer-General, reasonably likely to be so required before the next general valuation of the land is made.

”

**Section 20 repealed and a section substituted**

9. Section 20 of the principal Act is repealed and the following section is substituted —

“

**Time when general valuation comes into force**

20. The valuations comprising a general valuation relating to land shall come into force on such day as is determined by the Valuer-General and supersede any previous valuations of gross rental value or unimproved value, as the case may be, in force under this Act relating to that land.

”

**Section 22 amended**

10. Section 22 of the principal Act is amended —

- (a) in subsection (1), by inserting after “district” the following —

“

constituted or reconstituted for the purpose  
of determining gross rental values

”;

- (b) by inserting after subsection (1) the following subsection —

“

(1a) The Valuer-General shall make or  
cause to be made a general valuation  
within the valuation district constituted for  
the purpose of determining unimproved  
values, so far as practicable, every financial  
year.

”;

- (c) by inserting after subsection (2) the following subsection —

“

(2a) If in a particular financial year it  
is not practicable for the Valuer-General to  
make or cause to be made a general  
valuation of land within the valuation  
district constituted for the purpose of  
determining unimproved values, the  
Valuer-General may, by notice published in  
the *Government Gazette* and in one issue of  
each of 2 newspapers having general  
circulation within the valuation district,  
declare that the previous general valuation  
made within the valuation district sets



forth the unimproved values of rateable  
land within the valuation district.

”;

- (d) by repealing subsection (3) and substituting the  
following subsection —

“

(3) A notice published under  
subsection (2) or (2a) shall contain the  
same information with any necessary  
modifications as a notice published under  
section 21 (1).

”;

and

- (e) in subsection (4), by inserting after “(2)” the  
following —

“ or (2a) ”.

### **Section 23 amended**

11. Section 23 (5) of the principal Act is amended by inserting  
after “previous valuation” the following —

“

of gross rental value or unimproved value, as the case  
requires,

”.

### **Section 26 amended**

12. Section 26 (4) (b) of the principal Act is amended by  
deleting “and the unimproved value of the land, so far as those  
values have” and substituting the following —

“ or the unimproved value of the land that has ”.

**Consequential amendments to other Acts**

**13.** The provisions of the Acts specified in Schedule 1 are amended as set out in that Schedule.

### **PART 3 — PAYMENT OF LAND TAX IN INSTALMENTS**

#### **Principal Act**

14. In this Part the *Land Tax Assessment Act 1976\** is referred to as the principal Act.

[\* *Reprinted as approved 1 December 1982.*

*For subsequent amendments see 1992 Index to  
Legislation of Western Australia, Table 1, p. 114.]*

#### **Section 5 amended**

15. Section 5 (1) of the principal Act is amended in the definition of “land tax” by deleting “or penalties” and substituting the following —

“ penalties, or charges ”.

#### **Section 39 amended**

16. Section 39 (2) of the principal Act is amended by inserting after “section 38” the following —

“  
or any charge imposed by the regulations for the  
payment of land tax in instalments  
”.

#### **Section 62 amended**

17. Section 62 (2) of the principal Act is amended by —

(a) deleting “and” after paragraph (a);

- (b) deleting the fullstop after paragraph (b) and substituting a semicolon; and
- (c) inserting after paragraph (b) the following paragraphs —

“

- (c) may provide for the payment within 45 days after the service by post of a notice of assessment, or amended assessment, of the full amount of land tax less a discount at a rate prescribed by the regulations;
- (d) may provide that land tax may be paid in instalments, the first of any such instalments to be due and payable within 45 days after the service by post of a notice of assessment or amended assessment;
- (e) may provide, when land tax is paid in instalments under the regulations, for the imposition of a charge at a rate prescribed by the regulations;
- (f) may provide, when an instalment is not paid under the regulations when it is due, that the full amount of unpaid land tax is due and payable; and
- (g) may provide for matters necessary or expedient for the payment of land tax in instalments.

”

**SCHEDULE 1**

[section 13]

**CONSEQUENTIAL AMENDMENTS TO OTHER ACTS**

***Land Tax Act 1976\****

- Schedule 1                      In the heading to column 1, "as assessed" is deleted.
- Schedule 2                      In the heading to column 1, "as assessed" is deleted.

[\* *Act No. 13 of 1976.*

*For subsequent amendments see 1992 Index to Legislation of Western Australia, Table 1, p. 114.]*

***Land Tax Assessment Act 1976\****

- Section 5 (1)                    In the definition of "unimproved value", paragraphs (b) and (ba) are deleted.
- Section 5 (1)                    In the definition of "unimproved value", after paragraph (ba) and in both places where it occurs, "or" is deleted.

[\* *Reprinted as approved 1 December 1982.*

*For subsequent amendments see 1992 Index to Legislation of Western Australia, Table 1, p. 114.]*

***Local Government Act 1960\****

- Section 540 (1) (b) (i)        "or the unimproved value of the land, as the case may require," is deleted and the following is substituted —

“            of the land            ”.

- Section 548A (1) After "1978", the following is inserted —  
" in respect of gross rental values ".  
The following is deleted —  
" (whether in respect of gross  
rental values, or unimproved  
values, or both) ".
- Section 548A (3) " , or the phasing in of a change to rating on  
the basis of valuations on gross rental value  
is commenced under section 548B" is deleted  
and the following is substituted —  
" to valuation on the unimproved  
value of rateable property ".
- Section 548A (4) Repealed.

[\* *Reprinted as approved 24 June 1983.*  
*For subsequent amendments see 1992 Index to Legislation of  
Western Australia, Table 1, pp. 124-5.*]

***Metropolitan Region Improvement Tax Act 1959\****

- Section 6 "as assessed by or under the *Metropolitan  
Region Town Planning Scheme Act 1959*  
and" is deleted and the following is  
substituted —  
" within the meaning of " .

[\* *Reprinted as approved 29 April 1980.*  
*For subsequent amendments see 1992 Index to Legislation of  
Western Australia, Table 1, p. 133.*]

***Water Authority Act 1984\****

Section 41D (1)            After “1978”, the following is inserted —  
                                 “        in respect of gross rental values        ”.

Section 41E (3)            After “increased”, the following is  
                                 inserted —

                                 “        gross rental        ”.

                                 Before “if it had then been developed”, the  
                                 following is inserted —

                                 “        in respect of gross rental values        ”.

                                 After “affecting” in each of paragraphs (a)  
                                 and (b), the following is inserted —

                                 “        the gross rental value of        ”.

[\* *Act No. 3 of 1984.*

*For subsequent amendments see 1992 Index to Legislation of  
Western Australia, Table 1, p. 224.]*