

LAND TAX ASSESSMENT.

No. 29 of 1980.

AN ACT to amend the Land Tax Assessment Act
1976-1979.

[Assented to 28 October 1980.]

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:—

1. (1) This Act may be cited as the *Land Tax Assessment Amendment Act 1980*.

Short title
and
citation.

(2) In this Act the Land Tax Assessment Act 1976-1979 is referred to as the principal Act.

Act No. 14
of 1976 as
amended by
Acts Nos.
76 of 1978 and
13 of 1979.

(3) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act 1976-1980.

Section 5
amended.

2. Section 5 of the principal Act is amended, in subsection (1), by deleting the definition of “unimproved value” and substituting the following definition—

“ “unimproved value” in relation to any land—

(a) means the unimproved value of that land in force under the Valuation of Land Act 1978; or

(b) where, for the purposes of the year of assessment commencing on the 1st July 1980 or any subsequent year of assessment, an increased unimproved value of any land (in this paragraph called “the new value”) comes into force as a result of a general valuation under the said Act, means—

(i) for the first year of assessment for which the new value is in force, the former value (that is, the unimproved value in force immediately before the new value came into force) plus one third of the difference between the new value and the former value;

(ii) for the second such year, the former value plus two thirds of such difference,

and thereafter has the meaning assigned by paragraph (a) of this definition; ” .

Section 15A
inserted.

3. After section 15 of the principal Act, the following section is inserted—

“ 15A. (1) For the purposes of this section and of paragraph (b)(ii) of clause 10 of Part I of the Schedule—

Liability
of owner
who
subdivides
certain
exempt
land.

(a) “owner” means the owner of previously exempt land on the day on which the land is subdivided or, if the

ownership changes on that day,
the first owner on that day;

“previously exempt land” means any land which was exempt under clause 10 of Part I of the Schedule for any one or more years of assessment during the relevant period;

“the relevant period” means—

- (i) the five years of assessment reckoned retrospectively from and including the year of assessment in which the previously exempt land is subdivided; or
- (ii) the years of assessment reckoned from and including the year of assessment in which the previously exempt land is subdivided retrospectively to the year of assessment which commenced on the 1st July 1980,

whichever is the lesser period;

“the taxable portion of the land” means the previously exempt land—

- (i) after subtracting the lot or parcel of land on which, at the time of subdivision, is situated a dwellinghouse the occupancy of which gives rise to an exemption or partial exemption of the land under clause 10 of the Schedule; or
- (ii) where there is no such lot or parcel, or any such lot or parcel is less than 2.023 4 hectares, after subtracting an area of 2.023 4 hectares;

- (b) land is subdivided when—
- (i) a plan of subdivision of the land is approved by the Town Planning Board for the purposes of subsection (2) of section 20 of the Town Planning and Development Act 1928; or
 - (ii) a transfer, conveyance, lease or mortgage of any land is approved by the said Board under subsection (1)(a) of section 21 of the said Act or an application for the issue of a certificate of title is approved by it under subsection (2) of the said section, and the effect of the Board's so doing is to approve a dealing with a part of the land which is less than a whole lot;
- (c) an approval referred to in paragraph (b) of this subsection shall be conclusively presumed to have been given on the date appearing in the Town Planning Board's approval as endorsed on the plan, instrument or application referred to in the said paragraph.

(2) Where during or after the year of assessment commencing on the 1st July 1980 any previously exempt land is subdivided the owner of the land is, notwithstanding clause 10 of Part I of the Schedule, liable to pay land tax on the taxable portion of the land assessed in accordance with the following provisions of this subsection—

- (a) subject to paragraph (b) of this subsection, the tax shall be assessed—
 - (i) for each year of assessment during the relevant period, at the rate imposed by the Land Tax Act 1976, on the unimproved

value, as determined under section 26, of the taxable portion of the land; and

- (ii) shall be so assessed in respect of each such year as if the taxable portion of the land were the only land of the owner liable to land tax for that year;
- (b) if land tax has already been charged on any part of the taxable portion of the land under section 14 for any year of assessment and—
- (i) if no partial exemption from assessment and taxation applied to that part for that year under clause 10 of the Schedule, no land tax shall be assessed under paragraph (a) of this subsection on that part for that year; or
 - (ii) if a partial exemption applied to that part, or any interest therein, for that year under the said clause, land tax shall be assessed for that year under paragraph (a) of this subsection only on the part of the land, or an interest in the land, to which the partial exemption applied;
- (c) for the purposes of paragraph (a) of this subsection, the unimproved value of the taxable portion of the land shall be the same proportion of the unimproved value of the whole of the previously exempt land, determined under section 26, as the area of the former bears to the area of the latter.

(3) Nothing in this section affects the liability of any person for land tax on the taxable portion of the land for any year of assessment after that in which the land is subdivided. ” .

Section 26
amended.

4. Section 26 of the principal Act is amended by deleting “of that land in force under the Valuation of Land Act, 1978”.

Section 27
amended.

5. Section 27 of the principal Act is amended by—

(a) inserting after the section designation “27” the subsection designation “(1)”; and

(b) inserting the following subsection—

“ (2) The Commissioner shall, subject to this Act, also cause an assessment to be made for an owner of land who becomes liable to taxation under section 15A. ” .

Schedule
amended.

6. The Schedule to the principal Act is amended, in clause 10 of Part I, by deleting paragraph (b) and substituting the following—

“ (b) *Qualifications.*

(i) The exemption provided by paragraph (a) of this clause is subject to the qualifications specified in paragraph (b) of clause 9 of this Schedule.

(ii) Where on or after the 1st July 1980 any previously exempt land is subdivided, the land shall be liable to assessment and taxation as to part thereof as provided in section 15A. ” .
