

LAND TAX ASSESSMENT.

No. 31 of 1985.

AN ACT to amend the Land Tax Assessment Act
1976.

[Assented to 6 May 1985.]

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 1985*.

Short
title and
principal
Act.

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

Reprinted
as approved
1 December
1982 and
amended
by Act.
No. 87 of
1984.

Commence-
ment and
application.

2. (1) This Act shall come into operation on 1 July 1985.

(2) The reduction in assessment and taxation under the principal Act provided for by section 20A of the principal Act (inserted by section 3 of this Act) applies for the purposes of the year of assessment commencing on 1 July 1985 and each year of assessment thereafter.

Section 20A
inserted.

3. After section 20 of the principal Act the following section is inserted—

Reduction
in land
tax.

“ 20A. Without prejudice to any exemption or concession that may apply under section 21, there shall be granted to all owners of land subject to land tax under this Act a reduction in the amount of land tax assessed and payable consisting of 10 per cent of the amount which but for this section would otherwise have been assessed and payable under this Act and the Land Tax Act 1976. ”.

Section 38
amended.

4. Section 38 of the principal Act is amended by deleting “thirty” where it occurs in subsections (1) and (2) and substituting in each case the following—

“ 45 ”.

Section 39
amended.

5. Section 39 of the principal Act is amended in subsection (1) by deleting “ten” and substituting the following—

“ 5 ”.
