

LAND TAX ASSESSMENT.

No. 13 of 1971.

AN ACT to amend the Land Tax Assessment Act, 1907-1970.

[Assented to 4th October, 1971.]

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 Act Amendment Act, 1971*.

Short title and citation.

(2) In this Act the Land Tax Assessment Act, 1907-1970 is referred to as the principal Act.

Reprinted in Vol. 17 of the Reprinted Acts as approved for reprint 1st August, 1960 and amended by Acts Nos. 68 of 1960, 104 and 113 of 1965, 56 of 1968, 95 of 1969 and 21 and 101 of 1970.

(3) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act, 1907-1971.

Commence-
ment.

2. This Act shall be deemed to have come into operation on the thirtieth day of June, 1971.

S. 8B
amended.

3. Section 8B of the principal Act is amended—

- (a) by deleting the passage commencing with the word, "Subject" in line one of subsection (1) and ending with the word, "thereafter" in line seven of subsection (1), and substituting the passage, "Subject to the succeeding provisions of this section, where on the thirtieth day of June in the year next preceding any year of assessment";
- (b) by substituting for the word, "one-half" in line three of paragraph (a) of subsection (1), the word, "one"; and
- (c) by adding after subsection (1) the following subsection—

(1a) The provisions of this section shall not be applied in respect of any year of assessment to any estate or parcel of land exceeding one-half acre in area unless the Commissioner is satisfied that, on the thirtieth day of June immediately preceding that year of assessment, the estate or parcel was incapable of subdivision into two or more estates or parcels or such a subdivision was impracticable. .

S. 10
amended.

4. Section 10 of the principal Act is amended—

- (a) by adding after paragraph (g) of subsection (1) the following paragraph—
 - (h) Any estate or parcel of improved land not exceeding one-half acre in area, where—
 - (i) the owner is ordinarily resident on the land;

- (ii) the land is used principally for residential purposes;
- (iii) the improvements on the land consist of a dwelling house, or a dwelling house and outbuildings, only; and
- (iv) the owner owns no other assessable land within the State. ;

and

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

(1a) The provisions of paragraph (h) of subsection (1) of this section shall not be applied to any land unless the owner has made an application to the Commissioner in a form approved by the Commissioner to have the provisions of that paragraph applied to the land. .
