

## LAND TAX.

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No. 96 of 1969.

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AN ACT to amend the Land Tax Act, 1948-1968.

[Assented to 17th November, 1969.]

**B**E 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 Act Amendment Act, 1969.* Short title and citation

(2) In this Act the Land Tax Act, 1948-1968 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Land Tax Act, 1948-1969.

Commence-  
ment.

2. This Act shall be deemed to have come into operation on the thirtieth day of June, 1969.

S. 6 amended.

3. Section 6 of the principal Act is amended by deleting the passage, "and for each year of assessment thereafter," in lines three and four.

S. 7 added.

4. The principal Act is amended by adding after section 6 the following section—

Land tax  
after 30th  
June, 1969.

7. For the year of assessment ending on the thirtieth day of June, one thousand nine hundred and seventy, and for each year of assessment thereafter, land tax is imposed—

- (a) on the land of the owner that is deemed to be improved land under section nine of the Land Tax Assessment Act, 1907—at the rate shown in the Fourth Schedule to this Act; and
- (b) on the land of the owner that is not so deemed to be improved land—at the rate shown in the Seventh Schedule to this Act,

but where the land is used solely or principally for the purposes of a society, club or association, not carried on for the purposes of profit or gain to the individual members thereof, or where the land is the source of a profit or gain mentioned in the proviso to paragraph (c) of subsection (1) of section ten of the Land Tax Assessment Act, 1907, which removes exemption from assessment for taxation, the tax is imposed at the rate shown in the Sixth Schedule to this Act.

Seventh  
Schedule  
added.

5. The principal Act is amended by adding after the Sixth Schedule the following Schedule—

SEVENTH SCHEDULE.

Unimproved value of the land as assessed under the Land Tax Assessment Act, 1907		Rate					
Ex-ceeding \$	Not Ex-ceeding \$	1.0 cent for each \$1					
0	5,000	\$50.00	plus	1.25	cents for each \$1	in excess of	\$5,000
5,000	10,000	\$112.50	"	1.5	"	"	\$10,000
10,000	15,000	\$187.50	"	1.75	"	"	\$15,000
15,000	20,000	\$275.00	"	2.0	"	"	\$20,000
20,000	25,000	\$375.00	"	2.25	"	"	\$25,000
25,000	30,000	\$487.50	"	2.5	"	"	\$30,000
30,000	35,000	\$612.50	"	2.75	"	"	\$35,000
35,000	40,000	\$750.00	"	3.0	"	"	\$40,000
40,000	45,000	\$900.00	"	3.25	"	"	\$45,000
45,000	50,000	\$1,062.50	"	3.5	"	"	\$50,000
50,000	60,000	\$1,412.50	"	3.75	"	"	\$60,000
60,000	70,000	\$1,787.50	"	4.0	"	"	\$70,000
70,000	80,000	\$2,187.50	"	4.25	"	"	\$80,000
80,000	90,000	\$2,612.50	"	4.5	"	"	\$90,000
90,000	100,000	\$3,062.50	"	4.75	"	"	\$100,000
100,000	110,000	\$3,537.50	"	5.0	"	"	\$110,000
110,000	120,000	\$4,037.50	"	5.25	"	"	\$120,000
120,000	....						