

LAND TAX ASSESSMENT.

No. 95 of 1969.

AN ACT to amend the Land Tax Assessment Act,
1907-1968.

[Assented to 17th November, 1969.]

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:—

Short title
and citation.

1. (1) This Act may be cited as the *Land Tax Assessment Act Amendment Act, 1969.*

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 and
56 of 1968

(2) In this Act the Land Tax Assessment Act, 1907-1968 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act, 1907-1969.

2. (1) Subject to subsection (2) of this section, this Act shall come into operation on the day on which it receives the Royal Assent. Commence-
ment.

(2) Section 3 of this Act shall be deemed to have come into operation on the thirtieth day of June, 1969.

3. Subsection (1) of section 10 of the principal Act is amended— S. 10
amended.

(a) by adding after paragraph (b) the following paragraph—

(ba) All lands owned by or vested in any local authority. ;

(b) by deleting the passage, “, town hall, or municipal council chamber” in lines nineteen and twenty of paragraph (c); and

(c) by deleting the passage, “municipal corporation, road board, or other” in lines twenty-one and twenty-two of paragraph (c).

4. The principal Act is amended by adding immediately after section 11, the following section— S. 11A
added.

11A. (1) This section applies with respect to the year of assessment ending on the thirtieth day of June, nineteen hundred and seventy and each year of assessment thereafter. Exemption
of certain
land
owners.

(2) Where the aggregate of the unimproved value, as assessed under this Act, of all the estates or parcels of improved land owned by a person does not exceed eighteen thousand dollars, there shall, for the purposes of subsection (1b) of section eight of this Act, be deducted therefrom—

(a) if that aggregate does not exceed six thousand dollars—an amount equal to that aggregate; or

(b) where that aggregate exceeds six thousand dollars—an amount equal to six thousand dollars less one dollar for every two dollars by which that aggregate exceeds six thousand dollars.

(3) The provisions of this section do not apply for the purposes of ascertaining any rebate to which an owner may be entitled under section eight A of this Act. .
