

LAND TAX ASSESSMENT.

No. 56 of 1968.

AN ACT to amend the Land Tax Assessment Act, 1907-1965.

[Assented to 13th November, 1968.]

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, 1968*.

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Acts as
approved for
reprint 1st
August, 1960
and
amended by
Acts Nos.
68 of 1960,
104 and 113
of 1965.

(2) In this Act the Land Tax Assessment Act, 1907-1965 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, 1907-1968.

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 six of this Act shall be deemed to have come into operation on the thirtieth day of June, 1968.

3. Section eight of the principal Act is amended—

S. 8
amended.

(a) by adding after the word, “rate” in line five of subsection (1), the words, “or rates” ;

(b) by substituting for the words, “Such land tax” in line nine of subsection (1), the following passage—

“ (1a) For any year of assessment up to and including the year of assessment ending on the thirtieth day of June, nineteen hundred and sixty-eight, the tax referred to in subsection (1) of this section” ;

(c) by adding the following subsection—

(1b) For the year of assessment ending on the thirtieth day of June, nineteen hundred and sixty-nine, and for each year of assessment thereafter, the tax referred to in subsection (1) of this section shall be levied and paid by every owner of land in respect of all land of which he is the owner for each dollar of the unimproved value thereof as assessed under the provisions of this Act, and for the purposes of this Act—

(a) in the case of an owner of several estates or parcels of land which are deemed to be improved land under section nine of this Act (not being a bare trustee of different estates of

such land for the benefit of different *cestuis que trust*) the aggregate of the value of such several estates or parcels shall be regarded for the purpose of taxation as if such aggregate represented the unimproved value of a single estate or parcel of such land; and

- (b) in the case of an owner of several estates or parcels of land which are not so deemed to be improved land (not being a bare trustee of different estates of such land for the benefit of different *cestuis que trust*) the aggregate of the value of such several estates or parcels shall be regarded for the purpose of taxation as if such aggregate represented the unimproved value of a single estate or parcel of such land. ;

and

- (d) by adding after the word, "thereafter" in line four of subsection (5) the passage, "up to and including the year of assessment ending on the thirtieth day of June, nineteen hundred and sixty-eight". .

S. 8A.
added.

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

Rebate of
tax where
owner
erects
dwelling on
land.

8A. (1) Where—

- (a) an owner of land has, in respect of the year of assessment ending on the thirtieth day of June, nineteen hundred and sixty-nine, or any year of assessment thereafter, been assessed for land tax in respect of an estate or

parcel of land that was not deemed to be improved land at the rate declared by Parliament for such an estate or parcel; and

- (b) that owner erects on the estate or parcel a dwelling house and in so doing effects on the estate or parcel sufficient improvements to cause the estate or parcel to become land that is deemed to be improved land,

the owner of the estate or parcel is, subject to subsection (2) of this section, on making application in the prescribed manner, entitled, in respect of the land tax referred to in paragraph (a) of this subsection, to a rebate calculated in accordance with the provisions of subsection (3) of this section.

(2) A rebate shall not be made under this section—

- (a) in respect of the land tax assessed for any year of assessment other than the last four years of assessment preceding the year of assessment in which the estate or parcel became improved land; or
- (b) in respect of the land tax assessed for any year of assessment if, the area of land comprised by the lot on which the dwelling house was erected did not also wholly comprise a lot on the thirtieth day of June in the year next preceding that year of assessment.

(3) For the purposes of subsection (1) of this section, the amount of the rebate to be made to an owner in respect of a year of assessment referred to in paragraph (a) of that subsection is—

- (a) where the owner erects, in any period of twelve months ending on the thirtieth day of June in any year, a

dwelling house on only one such estate or parcel of land—the amount ascertained by deducting from the amount of land tax that would have been payable by him for that year of assessment had that estate or parcel been the only land of that owner on the thirtieth day of June in the year next preceding that year of assessment, the amount of land tax that would have been payable by him for that year of assessment had that estate or parcel been, on that last-mentioned day, land that was deemed to be improved land and the only land of which he was, on that last mentioned day, the owner;

- (b) where the owner erects, in any period of twelve months ending on the thirtieth day of June in any year, a dwelling house on each of two or more such estates or parcels of land—the amount ascertained by deducting from the amount of land tax that would have been payable by him for that year of assessment had those estates or parcels been the only land of that owner on the thirtieth day of June in the year next preceding that year of assessment, the amount of land tax that would have been payable by him for that year of assessment had those estates or parcels been, on that last-mentioned day, land that was deemed to be improved land and the only land of which he was, on that last-mentioned day, the owner.

(4) In this section—

“dwelling house” includes a partly erected dwelling house and a building comprising two dwellings on ground level, each being complete and self-contained units for living purposes, but does not include any other building containing

more than one dwelling or self-contained unit for living purposes and such a building that is partly erected;

“lot” has the same meaning as is given to that term by section two of the Town Planning and Development Act, 1928. .

5. The principal Act is amended by adding a section as follows—

S. 8B added.

8B. (1) Subject to subsection (2) of this section, where on the thirtieth day of June in the year next preceding the year of assessment ending on the thirtieth day of June, nineteen hundred and sixty-nine, or on the thirtieth day of June in the year next preceding any year of assessment thereafter—

Alleviation
of Tax for
certain
owners of
land.

- (a) a person is ordinarily resident on an estate or parcel of land not exceeding one-half acre in area which is deemed to be improved land, and of which he is the owner;
- (b) the improvements on the estate or parcel consist of a dwelling house only or of a dwelling house and outbuildings only;
- (c) the estate or parcel is used for residential purposes only; and
- (d) the estate or parcel is specifically zoned under the provisions of—
 - (i) a town planning scheme in force under the Town Planning and Development Act, 1928, other than the Metropolitan Region Scheme; or

- (ii) by-laws made under section two hundred and forty-eight of the Local Government Act, 1960,

applicable to the estate or parcel so as to permit it being then lawfully used for a purpose other than the purpose for which it is then being used,

land tax shall not be levied or paid for that year of assessment in respect of the amount by which the unimproved value of the estate or parcel as assessed under this Act on that day exceeds the unimproved value that the estate or parcel would have had on that day if it had been an estate or parcel on which only a dwelling house could have been lawfully erected.

(2) The provisions of this section do not apply unless the owner of the estate or parcel ordinarily residing on it on the day specified in subsection (1) of this section—

- (a) was also the owner of the estate or parcel immediately before it first became zoned as specified in paragraph (d) of that subsection; or
- (b) is the surviving spouse of the person who was the owner of the estate or parcel immediately before it first became zoned as specified in paragraph (d) of that subsection.

(3) The provisions of this section shall not be applied to any land until the owner thereof has applied in the prescribed manner to have those provisions applied to that land, but where such an application has been made, the provisions shall, insofar as they are capable of so being applied, be applied to that land in respect of any year of assessment referred to in that subsection.

(4) In this section, “dwelling house” includes a building comprising two dwellings on ground level, each being complete and self-contained

units for living purposes, but does not include any other building containing more than one self-contained unit for living purposes. .

6. Section nine of the principal Act is amended— S. 9
amended.

(a) by substituting for the passage, “thereof.” in the last line of paragraph (c), the passage, “thereof,” ; and

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

(d) if the land is not land that is deemed to be improved land under paragraph (a), (b) or (c) of this section and—

(i) a notice of intention to take or resume the land given under subsection (2) of section seventeen of the Public Works Act, 1902, is in force; or

(ii) the land is reserved for a public purpose under the Metropolitan Region Scheme in force under the Metropolitan Region Town Planning Scheme Act, 1959, and the Metropolitan Region Planning Authority has, on the application of the owner, issued a certificate for the purposes of this section specifying the extent to which the land is then so reserved,

and the owner of the land has applied in the prescribed manner to have the provisions of this paragraph applied to the land. .