

LAND TAX.

No. 108 of 1965.

AN ACT to amend the Land Tax Act, 1948-1956.

[Assented to 17th December, 1965.]

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 Act Amendment Act, 1965.* Short title and citation.

(2) In this Act the Land Tax Act, 1948-1956, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Land Tax Act, 1948-1965.

Commence-
ment.

2. This Act shall come into operation on the fourteenth day of February, one thousand nine hundred and sixty-six.

S. 4
amended.

3. Section four of the principal Act is amended by inserting after the word, "thereafter" in line four, the passage, "to and including the year of assessment ending on the thirtieth day of June, one thousand nine hundred and sixty-six," .

S. 5
added.

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

Land Tax
after
30th June,
1966.

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

- (a) if all of the land of the owner is deemed to be improved land under section nine of the Land Tax Assessment Act, 1907—

at the rate shown in the Third Schedule to this Act;

- (b) if all of the land of the owner is not so deemed to be improved land—

at the rate shown in the Third Schedule to this Act plus five-twelfths of a cent in the dollar for each dollar of the assessed unimproved value of the land;

or

- (c) if some of the land of the owner is so deemed to be improved land and some of the land of the owner is not so deemed to be improved land—

at the rate shown in the Third Schedule to this Act on the assessed unimproved value of all of the land plus five-twelfths of a cent in each dollar of the assessed value of so much of the land as is not so deemed to be improved land. .

5. The principal Act is amended by adding after the Second Schedule, a further Schedule as follows—

Third
Schedule
added.

S.5

THIRD SCHEDULE.

Unimproved Value of the Land as assessed under the Land Tax Assessment Act, 1907.	Rate.
Not exceeding \$10,000.	Five-eighths of a cent for each dollar.
Exceeding \$10,000 but not exceeding \$40,000.	\$62.50, plus five-sixths of a cent for each dollar in excess of \$10,000.
Exceeding \$40,000 but not exceeding \$60,000.	\$312.50, plus one and one-quarter cents for each dollar in excess of \$40,000.
Exceeding \$60,000 but not exceeding \$80,000.	\$562.50, plus one and two-thirds cents for each dollar in excess of \$60,000.
Exceeding \$80,000 but not exceeding \$100,000.	\$895.83 $\frac{1}{3}$, plus two and one-twelfth cents for each dollar in excess of \$80,000.
Exceeding \$100,000 but not exceeding \$120,000.	\$1312.50, plus two and one-half cents for each dollar in excess of \$100,000.
Exceeding \$120,000.	\$1812.50, plus two and eleven-twelfth cents for each dollar in excess of \$120,000.

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 shall be—

- (a) if the unimproved value as so assessed does not exceed \$10,000—at the rate of five-eighths of a cent for each dollar of that value; or
- (b) if the unimproved value as so assessed exceeds \$10,000 but does not exceed \$40,000—at the rate of \$62.50 plus five-sixths of a cent for each dollar of that value in excess of \$10,000; or
- (c) if the unimproved value as so assessed exceeds \$40,000—at the rate of \$312.50 plus one and one-quarter cents for each dollar of that value in excess of \$40,000. .