

Western Australia

## **Land Tax Relief Act 1991**

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# Land Tax Relief Act 1991

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## NOTES



## Land Tax Relief Act 1991

**An Act to make special provision for the valuations to be used for the assessment of land tax and Metropolitan Region Improvement Tax for certain years of assessment, to amend the *Valuation of Land Act 1978* and for related purposes.**

*[Assented to 12 December 1991]*

The Parliament of Western Australia enacts as follows:

**1. Short title**

This Act may be cited as the *Land Tax Relief Act 1991*.

**2. Commencement**

This Act shall come into operation on the day on which it receives the Royal Assent.

*[Section 2 amended by No. 73 of 1994 s.4.]*

**3. Interpretation**

In this Act, unless the contrary intention appears —

- (a) **“principal Act”** means the *Land Tax Assessment Act 1976*;
- (b) **“land tax”** includes the Metropolitan Region Improvement Tax under section 41 of the *Metropolitan Region Town Planning Scheme Act 1959*;

s. 4

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- (c) **“the current year”** means the year of assessment that commenced on 1 July 1991; and
- (d) expressions used have the meanings assigned to them by the principal Act.

**4. Special provision for land tax for 1991/92 etc.**

- (1) (a) All land tax for the current year is to be levied and paid on land as if —
  - (i) the unimproved value of the land that was in force under the *Valuation of Land Act 1978* as on 30 June 1990 continued to be in force as on 30 June 1991; or
  - (ii) where the unimproved value of the land that was in force under the *Valuation of Land Act 1978* as on 30 June 1990 was, before 1 July 1991, superseded by a later valuation under section 23 of that Act, the later value continued to be in force as on 30 June 1991,  
unless the value of the land in force under that Act as on 30 June 1991 is lower (in which case that value applies as if this section had not been enacted).
- (b) The Commissioner is to cause assessments for the current year under section 27 of the principal Act to be made accordingly.
- (c) All assessments for the current year that were made by the Commissioner before 22 October 1991 are, and are to be taken to have always been, of no effect.
- (d) Notwithstanding paragraph (c), any land tax paid on an assessment referred to in that paragraph is to be held by the Commissioner and applied towards any land tax assessed in terms of this section or that is due and payable by the taxpayer at the commencement of this section; and the amount of any surplus is to be paid to the taxpayer.

- (2) All land tax for each year of assessment after the current year is to be levied and paid on land on the basis of the unimproved value of the land that applied for the current year under subsection (1) (a) until a later valuation of that land comes into force under section 20 or 23 of the *Valuation of Land Act 1978*.
- (3) Any land tax under section 15A (2) (a) of the principal Act in respect of a year is to be levied and paid on land on the basis of the unimproved value that applied to that land under subsection (1) or (2).
- (4) This section has effect notwithstanding anything in the principal Act but otherwise land tax for or in respect of any year to which this section applies is to be levied and paid in accordance with, and is otherwise governed by, the principal Act.

[Section 4 amended by No. 55 of 1992 s.2 (1).]

**5. Valuation of Land Act 1978 amended**

- (1) Section 20 of the *Valuation of Land Act 1978* \* is amended —
  - (a) by inserting after the section designation “20.” the subsection designation “(1)”; and
  - (b) by inserting the following subsections —

“

- (2) The power of the Valuer-General under subsection (1) to determine the day on which valuations comprising a general valuation come into force is not to be exercised in respect of valuations of land so that those valuations come into force for the purposes of the *Land Tax Assessment Act 1976* before the expiration of 4 years from and including the day on which the previous valuations in force under this Act relating to that land came into force.
- (3) Notwithstanding subsection (2), that subsection does not apply in respect of land in a valuation district if the Valuer-General is of the opinion that the valuations for that district proposed to be

brought into force will in general be lower than the valuations that will be superseded on that coming into force.

”.

- (2) For the purposes of section 20 (2) of the *Valuation of Land Act 1978* inserted by subsection (1) (b) of this section the general valuations notified in the *Government Gazette* on 28 June 1991 at pages 3265-3266 are to be taken never to have come into force for the purposes of the *Land Tax Assessment Act 1976*; but nothing in this subsection is to be read as affecting the use of any such valuation in accordance with section 4 (1) (a), (2) or (3) of this Act.

*[\* Reprinted as approved 2 February 1983.*

*For subsequent amendments see 1990 Index to Legislation of Western Australia, p. 165.]*



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**Notes**

<sup>1.</sup> This is a compilation of the *Land Tax Relief Act 1991* and includes all amendments effected by the other Acts referred to in the following Table.

**Compilation table**

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Land Tax Relief Act 1991</i>	56 of 1991	12 December 1991	12 December 1991
<i>Land Tax Relief Amendment Act 1992</i> <sup>2</sup>	55 of 1992	10 December 1992	7 January 1993
<i>Statutes (Repeals and Minor Amendments) Act 1994, section 4</i>	73 of 1994	9 December 1994	9 December 1994

<sup>2</sup> Section 2 (2) of Act No. 55 of 1992 reads as follows —

“

(2) As from immediately after the commencement of the *Land Tax Relief Act 1991*, that Act is deemed to have applied as amended by this section.

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