

WESTERN AUSTRALIA

LAND TAX ASSESSMENT AMENDMENT ACT

No. 69 of 1986

AN ACT to amend the *Land Tax Assessment Act 1976*.

[Assented to 4 December 1986]

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

1. This Act may be cited as the *Land Tax Assessment Amendment Act 1986*.

Commencement

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

Principal Act

3. In this Act the *Land Tax Assessment Act 1976** is referred to as the principal Act.

[*Reprinted as approved 1 December 1982 and amended by Acts Nos. 87 of 1984, and 31, 40 and 98 of 1985.]

Section 5 amended

4. Section 5 of the principal Act is amended—

(a) in subsection (1) in the definition of “unimproved value” by inserting after paragraph (b) the following—

“ or

(c) the owner of which falls within paragraph (c) of the definition of “owner” in this subsection and which is a portion of a lot in respect of which there is an unimproved valuation in force under the *Valuation of Land Act 1978*, means an amount, as determined by the Valuer-General, that bears the same proportion to the unimproved value of the lot as the area of the land (being the area the owner is entitled to use) bears to the total potential lettable area of the lot; ”; and

(b) by inserting after subsection (2) the following subsection—

“ (3) For the purposes of paragraph (c) of the definition of “unimproved value” in subsection (1), “total potential lettable area” in relation to a lot means the total area of the lot that is capable of being let, as determined by the Valuer-General on the assumption that none of the land is used for an exempt purpose and having regard to the lease conditions of the portion of the lot for which a value is required. ”.

Section 15 amended

5. Section 15 of the principal Act is amended in subsection (1) by inserting after "exempt land" the following—

" , except that, with effect from the year of assessment commencing on 1 July 1987 and each year of assessment thereafter, where the aggregated unimproved value of all the land owned by the owner that is not exempt land does not exceed \$5 000, no land tax is payable ".

Section 20A repealed, and saving

6. (1) Section 20A of the principal Act is repealed.

(2) Without limiting the operation of the *Interpretation Act 1984*, and notwithstanding subsection (1), section 20A of the principal Act shall continue to have effect in all respects and as if it had not been repealed with respect to the years of assessment commencing on 1 July 1985 and 1 July 1986.

Section 22 amended

7. Section 22 of the principal Act is amended in subsections (2), (3), (4), and (5) by deleting "Treasurer" wherever it occurs and substituting in each place, the following—

" Minister ".

Section 38 amended

8. Section 38 of the principal Act is amended in subsection (3) (e) by deleting "ten" and substituting the following—

" 20 ".

Section 41 amended

9. Section 41 of the principal Act is amended by inserting after "Majesty" the following—

" , and in case of joint-ownership of land the owners may be sued jointly or severally for the recovery of the tax ".

Schedule amended

10. The Schedule to the principal Act is amended—

(a) in clause 9 (b) of Part I, by inserting after “applies” wherever it occurs in subparagraphs (i), (ii), (iii) and (iv) the following—

“ to the unimproved value of the land ”; and

(b) in clause 12 (a) (ii) of Part I by deleting subparagraph (I).
