

LAND TAX.

No. 13 of 1976.

AN ACT to impose a Land Tax.

[Assented to 3rd June, 1976.]

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. This Act may be cited as the *Land Tax Act, 1976.* Short title.
2. This Act shall come into operation on the 1st July, 1976. Commencement.
3. (1) The Land Tax Act, 1948-1969 is hereby repealed. Repeal and saving.

(2) Without limiting the operation of the Interpretation Act, 1918 to or in relation to the repeal effected by subsection (1), any land tax which might have been imposed under the Act repealed by that subsection, but was not so imposed, may be imposed under the provisions of that Act, and all proceedings may be taken thereon, and all other consequences shall ensue thereon, as if that Act had not been repealed.

Incorporation of Act.

4. The Land Tax Assessment Act, 1976 is incorporated with and shall be read as one with this Act.

Imposition of land tax.

5. For the year of assessment commencing on the 1st day of July, 1976, and for each year of assessment thereafter, land tax is imposed, and shall be payable pursuant to the Land Tax Assessment Act, 1976, at the rate shown in the Schedule to this Act.

SCHEDULE.

Unimproved value of the land as assessed under the Land Tax Assessment Act, 1976		Rate
Exceeding	Not Exceeding	
\$	\$	
0	5 000	0.3 cents for each \$1
5 000	10 000	\$15 plus 0.4 cents for each \$1 in excess of \$5 000
10 000	15 000	\$35 plus 0.5 cents for each \$1 in excess of \$10 000
15 000	20 000	\$60 plus 0.6 cents for each \$1 in excess of \$15 000
20 000	25 000	\$90 plus 0.7 cents for each \$1 in excess of \$20 000
25 000	30 000	\$125 plus 0.8 cents for each \$1 in excess of \$25 000
30 000	35 000	\$165 plus 0.9 cents for each \$1 in excess of \$30 000
35 000	40 000	\$210 plus 1.0 cent for each \$1 in excess of \$35 000
40 000	45 000	\$260 plus 1.1 cents for each \$1 in excess of \$40 000
45 000	50 000	\$315 plus 1.2 cents for each \$1 in excess of \$45 000
50 000	60 000	\$375 plus 1.3 cents for each \$1 in excess of \$50 000
60 000	70 000	\$505 plus 1.4 cents for each \$1 in excess of \$60 000
70 000	80 000	\$645 plus 1.5 cents for each \$1 in excess of \$70 000
80 000	90 000	\$795 plus 1.6 cents for each \$1 in excess of \$80 000
90 000	100 000	\$955 plus 1.8 cents for each \$1 in excess of \$90 000
100 000	110 000	\$1 135 plus 2.0 cents for each \$1 in excess of \$100 000
110 000	120 000	\$1 335 plus 2.2 cents for each \$1 in excess of \$110 000
120 000		\$1 555 plus 2.4 cents for each \$1 in excess of \$120 000