

**LAND TAX**

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**No. 60 of 1976**

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**ANALYSIS**

1. Short title and construction.
2. Land tax for year 1976-1977.

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**AN ACT to impose a land tax in respect of the financial year ending on 30th June 1977.**

[11 November 1976]

**BE** it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1—**(1) This Act may be cited as the *Land Tax Act 1976*.

Short title and  
construction.

(2) This Act is incorporated and shall be read as one with the *Land and Income Taxation Act 1910* (in this Act referred to as the Principal Act).

Land tax for  
year 1976-1977.

2—(1) For the financial year ending on 30th June 1977 the graduated land tax imposed by the Principal Act shall, subject to that Act, be levied in respect only of urban land and, subject to the following provisions of this section, shall be levied and paid in amounts determined in accordance with the scales set out in the Schedule.

(2) For the purposes of this Act “urban land” means any land that is not rural land.

(3) Where the land value of the urban land owned by any person does not exceed \$4 500 no land tax is payable in respect of that land.

(4) Where the land tax for which any person would otherwise be liable is less than \$2, no land tax is payable by him.

(5) Where the sum payable by way of land tax by any person would, apart from this subsection, be a sum that is not exactly divisible by 10 cents the sum payable by him shall, instead, be the greatest sum so divisible that either does not exceed the sum otherwise payable by him or exceeds it by not more than 4 cents.

### SCHEDULE

Land value of the land	Amounts and rates of tax
Exceeding \$4 500, but not exceeding \$15 000	1 cent for each \$1 of the land value in excess of \$4 500
Exceeding \$15 000, but not exceeding \$25 000	\$105, plus 1·2 cents for each \$1 of the land value in excess of \$15 000
Exceeding \$25 000, but not exceeding \$50 000	\$225, plus 1·4 cents for each \$1 of the land value in excess of \$25 000
Exceeding \$50 000, but not exceeding \$100 000	\$575, plus 2 cents for each \$1 of the land value in excess of \$50 000
Exceeding \$100 000, but not exceeding \$150 000	\$1 575, plus 2·5 cents for each \$1 of the land value in excess of \$100 000
Exceeding \$150 000	\$2 825, plus 3 cents for each \$1 of the land value in excess of \$150 000.