



## Land Tax Application: Inner City Living Land Tax Rebate

Client ID If known (as shown on notice of assessment)	Year of assessment for which a rebate is being claimed
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### Owner details

Name:	
Name of trust (if owners are trustees):	
Postal address:	
Name of contact person:	
Email address:	Phone:

### Rebate eligibility check

Only include a lot in this application if the answers to questions (a) to (c) about that lot are Yes  
*(A rebate cannot be claimed on a lot if the answer to any question about that lot is NO)*

(a)	Is each land item listed below situated within the shaded area of the map on page 3?	<input type="checkbox"/> Yes <input type="checkbox"/> No
(b)	Does each land item listed below contain a private residence? See notes on page 2	<input type="checkbox"/> Yes <input type="checkbox"/> No
(c)	Was the private residence occupied or available for occupation on 30 June; or, if it was under construction at 30 June, was it occupied, or available for occupation before or during the assessment year (the following financial year)? See notes on page 2	<input type="checkbox"/> Yes <input type="checkbox"/> No

### Details of land for which a rebate is claimed

Land ID <i>(Shown on notice of assessment)</i>	Street address	Is a full rebate or proportional being claimed?
(1)		<input type="checkbox"/> Full <input type="checkbox"/> Pro-rata
(2)		<input type="checkbox"/> Full <input type="checkbox"/> Pro-rata
(3)		<input type="checkbox"/> Full <input type="checkbox"/> Pro-rata
(4)		<input type="checkbox"/> Full <input type="checkbox"/> Pro-rata

**Declaration**

**I** \_\_\_\_\_ **of** \_\_\_\_\_

(Full name - please print using BLOCK LETTERS)

(Postal address)

declare all particulars in this form are, to the best of my knowledge and belief, true and accurate.

Capacity in which declaration is made:

(e.g. Owner, Agent, Trustee etc)

**Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

(Only one signature is required)

**Phone** \_\_\_\_\_

**Email** \_\_\_\_\_

**It is an offence to provide false or misleading information**



## **Land Tax Application: Inner City Living Land Tax Rebate**

### **Land Tax Assessment Act 2002**

Under section 28 of the *Land Tax Assessment Act 2002*, owners of taxable private residential property situated in an area of the State prescribed as an inner city area may apply to the Commissioner for a rebate of land tax if the land:

- is also in an area the subject of a local planning scheme or redevelopment scheme in force under the *Metropolitan Redevelopment Authority Act 2011* and
- is not zoned for use solely for residential purposes.

The rebate entitlement is the difference between an owner's land tax liability assessed on the actual zoned valuation of the land, and their liability if a valuation based on a residential zoning (provided that this is lower) is used in the calculation of land tax.

To be eligible for a rebate, a private residence must have been constructed on the land at 30 June before the assessment year, or if under construction, completed before the end of the assessment year and was occupied or fit to be occupied and intended by the owner to be occupied, as a place of residence during the assessment year or during the part of the assessment year remaining after construction is completed.

The private residence can be a house, flat, unit or other self-contained dwelling, incorporating cooking and bathing facilities and intended for long term residential use. However, it does not include a building or a part of a building used or ordinarily used for holiday accommodation such as a hotel, motel or hostel. Other excluded uses include boarding houses, lodging houses, clubs, and land used for educational, hospital, aged care, nursing or other similar purposes.

#### **Proportional rebate**

Where land is used partly for residential purposes and partly for other purposes, a proportional rebate may be allowed, such as where ground level premises are used for commercial purposes and upper levels for private residential purposes.

Note: A private residence used by the owner as their primary (sole or principal) residence may be eligible for a full or partial exemption from land tax under another provision of the Land Tax Assessment Act. Contact RevenueWA for further information.

Should the circumstances under which a rebate was granted change (for example, changes to the zoning or usage of the land or part of the land), the owner must notify the Commissioner before the next assessment year, or within three (3) months of the change, whichever is later.

*The notes in this form have been prepared as a general guide only, are not intended to be a complete statement of the law and must not be construed to waive or modify any legal obligation under the Land Tax Assessment Act.*

#### **Need more information?**

**Web enquiry:** [www.osr.wa.gov.au/landtaxenquiry](http://www.osr.wa.gov.au/landtaxenquiry) **Website:** [www.osr.wa.gov.au/landtax](http://www.osr.wa.gov.au/landtax)

#### **Please return completed form to:**

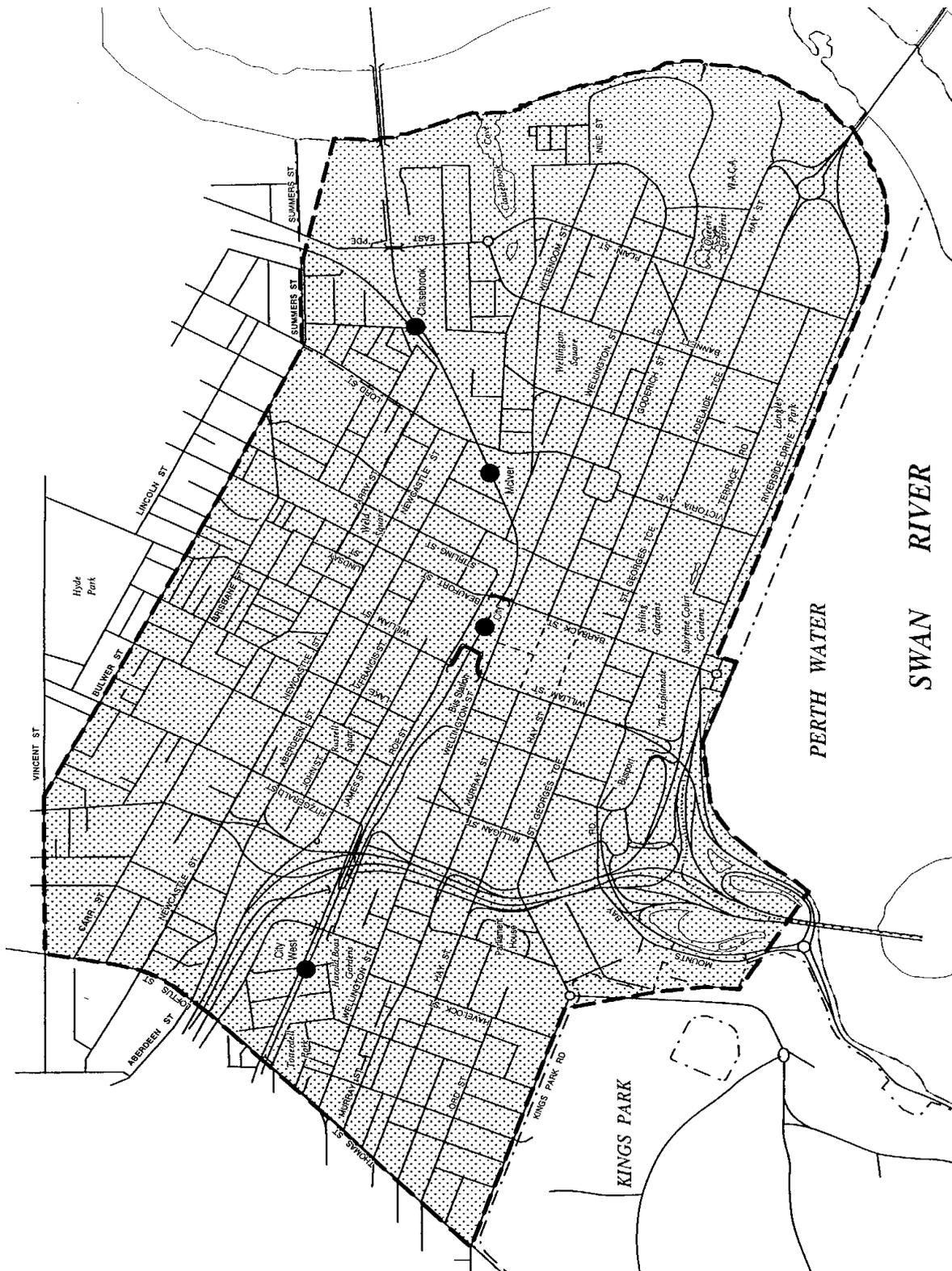
RevenueWA

GPO Box T1600, PERTH WA 6845

**or as an attachment via our Web Enquiry**

Telephone: (08) 9262 1200 Country callers: 1300 368 364 (Local call charges)

**Land Tax Assessment Regulations 2003 - Schedule 1**



- NOTE:** To be eligible for a rebate as of 30 June you must have owned private residential property situated within the shaded area of the map on which:
- a private residence is constructed or was under construction and
  - during the following assessment year the private residence was occupied, or fit to be occupied and intended by the owner to be occupied as a place of residence by one or more individuals during the part of the assessment year remaining after construction is completed.