

ARE YOUR ASSESSMENT DETAILS CORRECT?

You must notify the Office of State Revenue of any errors or omissions in the details on your assessment notice **before the due date** for payment. If you need to change your address, apply for an exemption or notify us of any other changes, please lodge an enquiry at: www.osr.wa.gov.au/landtaxenquiry

Please review your assessment and advise the Office of State Revenue before the due date for payment if:

- you owned land as at 30 June 2018, that has not been included on the assessment notice
- you received separate assessment notices for land held in the same ownership
- a purchaser took possession of any of the assessed land before midnight 30 June 2018
- any assessed land is used as your primary residence
- there has been any change to the usage of the land
- you have commenced construction/refurbishment of your new residence on any of the assessed land
- any assessed land that you own beneficially has been assessed together with land you own as a trustee and/or any land you own as a trustee that is receiving a residential exemption
- you have changed your postal address for service of notices

NOTE: If you fail to update or correct your assessment records you may incur a penalty or be liable to prosecution.

Below is some general information about land tax. For more detailed information about your assessment notice or land tax please visit our website: www.osr.wa.gov.au/landtax

Land tax now also has an online portal. Visit [Online Services](#) on our website to find out more.

LAND TAX is an annual tax based on the aggregated unimproved value of all taxable land held under the same ownership name at midnight on 30 June, before the year of assessment. Land sold after 30 June does not affect the land tax liability for that year.

2018-19 LAND TAX RATES

Aggregated Taxable Value of Land		2018-19 Rate of land tax
	Not exceeding	
\$0	\$300,000	Nil
\$300,001	\$420,000	\$300
\$420,000	\$1,000,000	\$300 + 0.25 cent for each \$1 in excess of \$420,000
\$1,000,000	\$1,800,000	\$1,750 + 0.90 cent for each \$1 in excess of \$1,000,000
\$1,800,000	\$5,000,000	\$8,950 + 1.80 cents for each \$1 in excess of \$1,800,000
\$5,000,000	\$11,000,000	\$66,550 + 2.00 cents for each \$1 in excess of \$5,000,000
\$11,000,000		\$186,550 + 2.67 cents for each \$1 in excess of \$11,000,000

METROPOLITAN REGION IMPROVEMENT TAX is an annual tax on land situated in the metropolitan region and owned at midnight on 30 June and applies in addition to land tax at a rate of 0.14 cent for every dollar of the aggregated taxable value of the land in excess of \$300,000.

For prior year rates tables and metropolitan region boundaries, please visit the website: www.osr.wa.gov.au/landtax

WHAT IS TAXABLE LAND

Taxable land is land you owned at 30 June 2018, excluding exempt land. Examples of taxable land include:

- vacant land
- residences which are not used by the owners as their primary residence including holiday or rental homes and hobby farms
- commercial properties including shops, offices and factories
- land held in trust or owned in a company name
- entitlement to land under any lease or licence from the Crown
- land used for business, commercial, professional or trade purposes under arrangements with the Crown, Crown instrumentalities, local authorities or public statutory bodies

OBJECTIONS

NOTE: Objections must be lodged within 60 days of the date of issue shown on the assessment notice. Lodgement of an objection does not affect the requirement to pay this assessment notice by the due date.

Unimproved Valuation	Land Tax Assessment
For information on how your unimproved land valuation is calculated and how to lodge an objection against the valuation, please visit the Landgate website: landgate.wa.gov.au/valuations	Details on how to lodge an objection to your assessment can be found on our website: www.osr.wa.gov.au/landtax



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