

Act No. 28, 1900.

An Act to amend the provisions of the Land and Income Tax Assessment Act of 1895 with respect to land tax assessments and assessment-books and the collection of land tax; to add certain exemptions to those specified in section eleven of the said Act; to provide for better defining the persons liable to land tax and the deductions therefrom; and for purposes consequent on or incidental to those objects. [1st October, 1900.]

LAND TAX
(ASSESSMENT
BOOKS).

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1. This Act shall be construed with the Land and Income Tax Assessment Act of 1895 (herein referred to as the Principal Act), and may be cited as the "Land Tax (Assessment Books) Act, 1900." Incorporation of Act and short title.

2. So much of subsection (1) of section thirty-one of the Principal Act as requires assessment-books in respect of land tax to be prepared in every fifth year is hereby repealed. Repeal.

Land Tax (Assessment Books).

Assessment books to be in force.

3. The assessment-book in respect of land tax now in force, with such alterations and additions in the same as may be made in pursuance of this Act or the Principal Act or any Act amending the same, shall continue to be in force.

New assessments.

4. The Commissioners may from time to time make new assessments of all or any lands liable to land tax, and shall, on any such assessment being made, insert the same with the prescribed particulars in the assessment-book relating to land tax then in force:

Provided that no land shall be assessed under this section more than once in any period of five years.

For collection of land tax assessment-books not deemed incomplete by reason of errors.

5. Notwithstanding section six of the Land and Income Tax (Amendment) Act, 1897, for the collection of the land tax for the year one thousand nine hundred or any subsequent year no assessment-book in respect of land tax shall be deemed incomplete, and no notice given before or after the commencement of this Act in respect of land tax shall be deemed to have been or to be invalid by reason of any error or omission in any such book or in any such notice.

But the Commissioners may add to the book the assessment and other prescribed particulars in respect of any land which may be ascertained to be liable to such land tax.

Due date where assessment-book is amended.

6. Where, in pursuance of the Principal Act, any addition to or amendment of the assessment-book in respect of the land tax for any year has been made, the due date in respect of any amount payable by reason of such addition or amendment shall be the date of the giving of the notice of such addition or amendment to the person affected thereby.

Owner on 31st December liable for land tax for next succeeding year.

7. The person who, on the thirty-first day of December in any year, is the owner of any land, shall in respect of the land tax for the next following year be deemed to be the owner of such land, and be liable to pay such tax on such land; and any deduction in pursuance of section ten of the Principal Act from such tax in respect of any mortgage of such land shall be based on the income tax leviable upon the interest derivable from such mortgage for the year ending on the said thirty-first day of December.

Exemptions from land tax.

8. The lands and classes of lands exempted from assessment for taxation under section eleven of the Principal Act shall be deemed to have included and shall include the following lands—

- (a) any land used exclusively for the site of a residence of a minister of religion ministering at some place of public worship; and
- (b) any land used as a site of, or occupied for the purposes of, a school attached to or connected with any place of public worship.

And

Lindfield-Saint Leonards Railway Crossings.

And where land tax has, before the commencement of this Act, been paid in respect of any land exempted by this section, a certificate may be given and a refund made under section fifty-three of the Principal Act in respect of such payment, although the claim for such refund was not made within two years of the date of such payment.
