

**LAND TAX (FLOOD LIABLE LAND) AMENDMENT ACT, 1985,
No. 102**

New South Wales



ANNO TRICESIMO QUARTO

ELIZABETHÆ II REGINÆ

Act No. 102, 1985.

An Act to amend the Land Tax Act, 1956, with respect to land tax payable
on flood liable land. [Assented to, 12th June, 1985.]

Land Tax (Flood Liable Land) Amendment 1985

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:—

Short title.

1. This Act may be cited as the "Land Tax (Flood Liable Land) Amendment Act, 1985".

Commencement.

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence on 31st December, 1985.

Amendment of Act No. 27, 1956.

3. The Land Tax Act, 1956, is amended by inserting after section 5 the following section:—

Land tax liability in respect of flood liable land.

6. (1) In this section—

"council", in relation to any land, means the council within the meaning of the Local Government Act, 1919, of the local government area (within the meaning of that Act) in which the land is situated;

"flood liable land" means land which is unoccupied and which has been determined, by the council, to be unsuitable for the erection of a building because it is liable to flooding.

(2) Notwithstanding any other provisions of this Act or the provisions of any other Act, where a person is the owner of 2 or more parcels of land, one or more of which is flood liable land, the

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amount of land tax payable by that person shall, in respect only of such land as is flood liable land, be—

- (a) calculated separately in respect of each parcel of that land that is not exempt from taxation; and
 - (b) so calculated in the case of each such parcel as if it were the only land owned by that person.
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