



Understanding your Land Tax Notice of Assessment

Before the due date for payment shown on your assessment notice, you must notify the Office of State Revenue of:

- any errors or omissions regarding land ownership
- if you received separate assessment notices for land held in the same ownership
- any assessed land used as your primary residence or any change to the usage of the land
- the commencement of construction/refurbishment of your new residence on any of the assessed land
- any assessed land that you own beneficially that 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 may incur a penalty or be liable to prosecution if you fail to notify this Office before the due date for payment of any errors or omissions in your Notice of Assessment.



Government of **Western Australia**
Department of **Finance**
Office of State Revenue

LAND TAX NOTICE OF ASSESSMENT BASED ON LAND OWNED AS AT 30 JUNE



000020
000



CITIZEN J
UNIT 1
1 ANY ST
EAST PERTH WA 6004

ABN: 99 593 347 728 FORM: LTAN
Page 1 of 3

CLIENT ID	2222222
PAYMENT REF	0000000000
DATE ISSUED	28 August 2015
DATE DUE	16 October 2015

Client ID – quote this number when lodging a Web Enquiry or speaking to us about your land tax.



Payment reference – this number is unique to each assessment notice. You need to include this when paying your liability.

Date Due – This is the date by which either the full amount or the first instalment of your assessment must be made.

Amount payable and payment options - this is the amount of land tax you owe and when either the full amount (if paying in one discounted payment) or each instalment amount is due.

ASSESSMENT PERIOD: 2014/2015

PAYMENT OPTIONS FOR THIS ASSESSMENT

Option	Payment due by		Amount to Pay
1 One Discounted Payment (includes \$14.25 discount)	16 October 2015	\$460.75	\$460.75 Due by 16 October 2015
 *638 0000000000 \$460.75			
2 Two Instalments (no discount or cost)	16 October 2015 23 February 2016	\$237.50 \$237.50	\$237.50 Due by 16 October 2015
 *638 0000000000 \$237.50			
3 Three Instalments (includes \$9.50 cost)	16 October 2015 23 February 2016 28 April 2016	\$161.50 \$161.50 \$161.50	\$161.50 Due by 16 October 2015
 *638 0000000000 \$161.50			

The discount on Payment Option 1 will not apply unless the Amount to Pay is received by 16 October 2015.
 Payment options 2 and 3 will not apply unless the Amount to Pay is received by 16 October 2015.
 A late payment penalty of 5% will be imposed on the amount of tax assessed which is not paid by the due date unless you have advised the Office of State Revenue of an error in your assessment by 16 October 2015.



This assessment is **not** subject to GST

BPAY and Credit/Debit Card Payments – preferred payment methods are outlined here. Discount of three per cent is available but remember that the full amount must be paid by the due date in order to receive this.


Land Tax Payment Slip for Client ID: 2222222

Save time and pay online.

Pay your assessment by:


via our website at www.osr.wa.gov.au/payments or phone 1300 133 676
 A credit or debit card administration fee of 0.43% will apply to all credit and debit card payments.
 Your payment reference number is: **0000000000**



Bill Code: 747097
Ref: 0000000000

Telephone & Internet Banking – BPAY®
 Contact your bank or financial institution to make this payment from your cheque, savings, debit or transaction account. More information can be accessed by visiting www.bpay.com.au

PAYMENT DUE BY
16 October 2015


 *638 0000000000 \$460.75

Trancode User code Customer reference number

For credit: WA Office of State Revenue **\$ 460.75**

If your land tax assessment is not paid by the due date or is underpaid, the full outstanding balance becomes payable. Penalty tax for late payment may then be imposed and you will lose any entitlement to discount for early payment.

Are you experiencing difficulty paying your land tax? It is essential that you [contact us](#) prior to the due date of the land tax assessment notice. Alternative payment arrangements may be considered.

Land Tax Assessment details The accounting details for the assessment period are set out below.					
Description		Aggregated Assessable Value	Debit	Credit	Balance
2014/2015 LAND TAX		490,000	209.00		209.00
2014/2015 METROPOLITAN REGION IMPROVEMENT TAX		490,000	266.00		475.00
BALANCE *					\$475.00
*The balance is payable by option 1, 2 or 3.					
This Assessment is based on the following land held at 30 June 2014. Land that you have sold after 30 June 2014 WILL NOT change your liability for this assessment.					
Land Identity	Address	Proportionate Tax	Unimproved Value	Taxable Value	Assessable Value
1234A56789	UNIT 1 1 ANY ST EAST PERTH WA 6004	475.00	490,000	490,000	490,000
AGGREGATED ASSESSABLE VALUE					\$490,000

Land identity – this identifies the property on which your land tax assessment has been assessed.

Unimproved Value – the market value of the **land** under normal sales conditions assuming that no structural improvements have been made on the property. This is determined by the Valuer-General.

Taxable Value – the lesser of the current unimproved value of the land or a 50% increase of the previous year's Taxable Value.

Assessable Value – the taxable value of the land after any exemptions.

Aggregated assessable value – the total sum of ALL taxable values for land held in the same ownership (excluding exempt land) at midnight on 30 June.

Rates of tax – your land tax assessment has been calculated by applying the appropriate rate of tax to the aggregated assessable value of taxable land in the same ownership. See the current [land tax rates](#).

Objections to the Unimproved Value

Lodgment of an objection does not affect the liability for payment of your assessment by the due date.

Before lodging an objection against a land valuation, you should contact Property & Valuation Services on (08) 9273 7373 as it may be possible to resolve your enquiry over the phone.

An objection against your valuation must:

- be lodged within 60 days of the date of issue shown on your assessment notice;
- include the lot number, street address of the property and the name of the local government authority; and
- state fully the grounds of your objection with detailed supporting reasons and provide a daytime contact number.

For further information or to download either a guide to valuations or an objection form, see www.landgate.wa.gov.au.

Lodge your valuation objection with:

**The Valuer-General
Landgate - Property & Valuation Services
PO Box 2222
Midland WA 6936**