

2000
THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

**Rates and Land Tax Amendment
Bill 2000**

A BILL

FOR

An Act to amend the *Rates and Land Tax Act 1926*

The Legislative Assembly for the Australian Capital Territory enacts as follows:

1 Name of Act

This Act is the *Rates and Land Tax Amendment Act 2000*.

5 2 Commencement

This Act commences on the day it is notified in the Gazette.

3 Act amended

This Act amends the *Rates and Land Tax Act 1926*.

31350 (2000/014) (T19/2000)

4 Multiple dwellings

Section 22DA is amended—

- (a) by omitting paragraph (1) (b) and substituting the following paragraph:

5 “(b) for section 22A, the average unimproved value of the parcel of land is the amount calculated by the commissioner in accordance with the following formula:

$$\text{AUV} \times \frac{\text{FA}}{\text{TFA}}$$

where—

10 AUV is the average unimproved value of the parcel of land;

FA is the floor area of the rented dwelling;

TFA is the total floor area of all dwellings on the parcel of land.”; and

- (b) by inserting after subsection (1) the following subsection:

15 “(1A) For paragraph (1) (b), the commissioner may ask the owner to give the commissioner information about any dwelling on the parcel of land.”; and

- (c) by omitting subsection (2) and substituting the following subsection:

20 “(2) In this section—

dwelling does not include—

- (a) a garage, carport, garden shed, verandah, pergola or patio, or any other structure not used for habitable purposes; or
25 (b) a unit to which section 24A applies.”.

5 Objections

Section 22GE is amended—

- (a) by adding at the end of paragraph (1) (b) “or”; and
(b) by omitting paragraphs (1) (ba) and (3) (aa).

30 6 Review of decisions

Section 22GF is amended by omitting paragraph (a).

Endnote

Act amended

- 1 Republished as in force on 31 January 1998. See also Acts 1998 Nos 13 and 54; 1999 Nos 3 and 5.