



AUSTRALIAN CAPITAL TERRITORY

Rates and Land Tax Amendment Act 2000 (No 2)

No 31 of 2000

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

[Notified in ACT Gazette S33: 6 July 2000]

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 (No 2)*.

2 Commencement

This Act commences, or is taken to have commenced, on 1 July 2000.

3 Act amended

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

4 Multiple dwellings

Section 22DA is amended—

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

“(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—

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:

“(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:

“(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
- (b) a unit to which section 24A applies.”.

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.

[Presentation speech made in Assembly on 11 May 2000]