



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.

Components of your Notice of Assessment




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.

 <p>Government of Western Australia Department of Finance Office of State Revenue</p> <p>LAND TAX NOTICE OF ASSESSMENT BASED ON LAND OWNED AS AT 30 JUNE</p>		<small>ABN: 99 593 347 728 FORM: LTAN Page 1 of 3</small>	
	<small>000</small> 000034		
	CITIZEN J		
	3 ANY ST		
	SPEARWOOD WA 6163		
		CLIENT ID	1234567
		PAYMENT REF	0000000000
		DATE ISSUED	30 August 2018
		DATE DUE	18 October 2018

Amount to Pay and Options – This is the amount of land tax you owe. The full amount is indicated for a single discounted payment, or broken into two or three instalment amounts.

ASSESSMENT PERIOD: 2018/2019			
PAYMENT OPTIONS FOR THIS ASSESSMENT			
Option	Payment due by	Amount to Pay	
1 One Discounted Payment (includes \$9.45 discount)	18 October 2018	\$304.55	\$304.55 Due by 18 October 2018
 *638 0000000000 \$304.55			
2 Two Instalments (no discount or cost)	18 October 2018 26 February 2019	\$157.00 \$157.00	\$157.00 Due by 18 October 2018
 *638 0000000000 \$157.00			
3 Three Instalments (includes \$6.25 cost)	18 October 2018 26 February 2019 2 May 2019	\$106.75 \$106.75 \$106.75	\$106.75 Due by 18 October 2018
 *638 0000000000 \$106.75			

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: 1234567			
Pay your assessment by:		Save time and pay online.	
	 via our website at www.osr.wa.gov.au/payments or phone 1300 133 676 A credit or debit card administration fee will apply. Please visit our website for more information. Your payment reference number is: 0000000000	<div>PAYMENT DUE BY 18 October 2018</div>	
	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	
Trancode	User code	Customer reference number	
831	066559	000000 123456789	
		For credit: WA Office of State Revenue	\$ 304.55

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 you [contact us](#) before the due date specified on the land tax assessment notice. Alternative payment arrangements may be considered.

Land identity – 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** assessable 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](#).

Land Tax Assessment details					
The accounting details for the assessment period are set out below.					
Description		Aggregated Assessable Value	Debit	Credit	Balance
2018/2019 LAND TAX		310,000	300.00		300.00
2018/2019 METROPOLITAN REGION IMPROVEMENT TAX		310,000	14.00		314.00
BALANCE *					\$314.00
*The balance is payable by option 1, 2 or 3.					
This Assessment is based on the following land held at 30 June 2018.					
Land that you have sold after 30 June 2018 WILL NOT change your liability for this assessment.					
Land Identity	Address	Proportionate Tax	Unimproved Value	Taxable Value	Assessable Value
123A456789	3 ANY ST SPEARWOOD 6163	314.00	310,000	310,000	310,000
AGGREGATED ASSESSABLE VALUE					\$310,000

Objections to the Unimproved Value

Lodging an objection does not affect the requirement to make payment by the due date.

Before lodging an objection against a land valuation, you should contact Landgate – Valuations & Property Analytics 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, see www.landgate.wa.gov.au

Lodge your valuation objection with:

Valuer-General
Landgate – Valuations & Property Analytics
PO Box 2222
Midland WA 6936