



Land Tax - Residential Exemption Application: Individual's Property used by a Related Disabled Person

Use this form to apply for an exemption from land tax for a private residential property that is used by a related person with a disability

Submit the application form on page 2, making sure you have answered all questions. We may request supporting documentation to verify information detailed on this form.

Eligibility

You may be eligible for a land tax exemption if, at midnight on 30 June in the financial year before the assessment year:

- the private residential property is used by a disabled person as their primary residence (sole or principal place of residence) and
- the property is owned by one or more individuals, at least one of whom is related to the disabled person.

See [Commissioner's Practice LT 7 'Exemption for Trust Property used by Disabled Beneficiary'](#).

A disabled person is a person who is:

- qualified for a disability support pension under the *Social Security Act 1991* (Cth) Part 2.3 (whether or not the person receives that pension) or
- under 16 years of age and is cared for by a parent or guardian, within the meaning given in the *Social Security Act 1991* (Cth), who is qualified for a carer payment under Part 2.5 of that Act in respect of that care (whether or not the person receives that payment).

A person is related to a disabled person if they are:

- a parent or grandparent of the disabled person or
- a brother or sister of the disabled person or
- a child of the disabled person.

We will treat an illegitimate and/or adopted person as the legitimate child of that person's parents.

Supporting documents

Provide a copy of a Pensioner Concession Card or a letter issued by Centrelink stating the person is:

- qualified for a disability support pension under the *Social Security Act 1991* Part 2.3 or
- under 16 years of age and is cared for by a guardian or parent within the meaning of the *Social Security Act 1991* and who is qualified for a carer payment under Part 2.5 of the Act in respect of that care.

More information

Submit your completed application and supporting documents via a web enquiry.

Web enquiry: www.osr.wa.gov.au/landtaxenquiry

Website: www.osr.wa.gov.au/landtax

Please return completed form to:

RevenueWA

GPO Box T1600, PERTH WA 6845

or as an attachment via our Web Enquiry

Telephone: (08) 9262 1200

Country callers: 1300 368 364 (Local call charges)

Checklist

Have you:

- ✓ Answered all questions on this form
- ✓ Attached supporting documentation
- ✓ Signed the Declaration



Land Tax Exemption Application

Individual's Property used by a Related Disabled Person

Property for which exemption is claimed		
If known (as shown on notice of assessment)	Client ID	Address:
	Land ID	
Name of owner		
Name of disabled person occupying the property		
Relationship between the owner and the disabled person		

For what year(s) of assessment is exemption claimed?	
Date disabled beneficiary commenced residing on land:	
Is the land used solely as the primary residence of the disabled person? If NO, provide details of other usage	<input type="checkbox"/> Yes <input type="checkbox"/> No

Declaration	
I _____ of _____ (Full name - please print using BLOCK LETTERS)	_____ (Postal address)
declare all particulars in this form are, to the best of my knowledge and belief, true and accurate.	
Capacity in which declaration is made: _____ (e.g. Owner/Agent/Trustee)	
Signature _____	Date _____
(Only one signature is required)	
Phone _____	Email _____
It is an offence under the <i>Land Tax Assessment Act 2002</i> and <i>Taxation Administration Act 2003</i> to provide false or misleading information	