



## **Land Tax - Residential Exemption Application: Property Owned by Executor or Administrator**

Use this form to apply for an exemption from land tax where a person identified in the owner's will has a right to reside or a right to future ownership of the property

To apply, submit the application form on page 3, making certain all questions have been answered. You must provide supporting documents to verify the information on this form.

### **Eligibility**

An exemption from land tax may apply if:

- the property is private residential property
- the previous owner of the property is deceased
- the property is now owned by an executor or administrator of a will and
- a beneficiary is using the property as their primary residence as at 30 June in accordance with the deceased owner's will.

Under section 22 of the *Land Tax Assessment Act 2002*, the property is exempt for an assessment year if an individual identified in the will:

- is entitled under the will to the property as a tenant for life or
- has a right under the will to use the property as a place of residence:
  - for as long as he or she wishes or
  - for a fixed or ascertainable period,

whether or not the individual is or may become entitled under the will to ownership of all or part of the property at some future time.

Under section 23A of the *Land Tax Assessment Act 2002*, the property is exempt for an assessment year if an individual identified as a beneficiary in the will is entitled under the will to ownership of all or part of the property at a fixed or ascertainable future time.

A partial exemption may apply if:

- the land is owned by an executor or executors and other persons
- a beneficiary identified in the will has a future entitlement to a part only interest in the property or
- part of the land is occupied for non-exempt purposes.

An exemption can only be applied retrospectively for 5 years from the date of the original assessment.

If the land has been granted an exemption and, at midnight 30 June in the financial year for which the exemption was received, the beneficiary is not using the property as their primary residence, the executor or administrator must notify the Commissioner of this within 3 months after that 30 June. A penalty of \$5,000 may apply if this requirement is not met.

## When not to use this form

Do not use this form if the person occupying the property as their primary residence is not mentioned by name or class in the will of the deceased owner.

## Supporting documents

Before your application can be processed, you must provide a copy of the will and the grant of probate or letters of administration.

Evidence of identity to prove the applicant is an individual identified in the will may be requested.

You may also be required to provide proof of age in the case that the beneficiary is a minor or there is an age requirement under the right specified in the will.

## More information

### Submit your application and supporting documents via a web enquiry

**Web enquiry:** [www.osr.wa.gov.au/landtaxenquiry](http://www.osr.wa.gov.au/landtaxenquiry)

**Website:** [www.wa.gov.au/organisation/departments/department-of-finance/land-tax](http://www.wa.gov.au/organisation/departments/department-of-finance/land-tax)

**Telephone:** (08) 9262 1200

**Country Callers:** 1300 368 364 (Local Call Charges)

**Postal Address:**

RevenueWA  
GPO Box T1600, PERTH WA 6845

### Checklist

Have you:

- ☐ answered all questions on page 3?
- ☐ attached a copy of will and grant of probate or letters of administration?
- ☐ signed the Declaration?
- ☐ kept a copy of this document for your records?

It is an offence under the *Land Tax Assessment Act 2002* and *Taxation Administration Act 2003* to provide false or misleading information



## Land Tax: Application for Residential Exemption

### Property Owned by Executor or Administrator

Please answer all questions and sign the Declaration section below.

#### Property for which exemption is claimed

|  |           |  |                   |
|--|-----------|--|-------------------|
| If known<br>(as shown<br>on notice of<br>assessment)   | Client ID |  | Property address: |
|  | Land ID   |  |                   |
| Name of registered owner   |           |  |                   |
| Name of deceased   |           |  | Date of death     |
| 1. Has probate been granted to the executor/administrator? <input type="checkbox"/> Yes <input type="checkbox"/> No  |           |  |                   |
| 2. Names of additional owners who do not hold the land on trust as executor or administrator:  |           |  |                   |
| 3. Date the property commenced being used as the beneficiary's residence: <input type="text"/>   |           |  |                   |
| Names of individual(s), identified in the will, who use the land as their primary (sole or principal) residence:   |           |  |                   |
| Does any individual listed above own other private residential property that is exempt from land tax for the assessment year?<br>If Yes, provide the address of the property: <input type="text"/> |           |  |                   |
| 4. Is the land used for any purpose other than as a private residence? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If Yes, provide details:  |           |  |                   |

#### 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. Executor/Administrator)                           |             |
| Signature _____  | Date _____  |
| (Only one signature is required)   |             |
| Phone _____  | Email _____ |
| It is an offence to provide false or misleading information  |             |