



Land Tax Exemption Application: Aged Care Facilities

| | | | |
|---|---|--|--|
| Client ID If known (as shown on notice of assessment) | Applicants must complete all items and attach a sketch of the land where part of the land is used for a non exempt purpose. | | |
| Details of land ownership | | | |
| Full name of land owner(s): | | | |
| Trading name: | | Name of trust: (if applicable) | |
| Contact person: | | | |
| Registered Aged Care Service Provider Number: | | | |
| Phone: | | Email: | |
| Date land first used for an aged care facility: | | Year of assessment for exemption claimed (e.g. 2022-23): | |

| Description of land for which exemption is claimed | | | | | |
|--|--|----------------------|-------------------------------------|--|--|
| Lot number | Survey Number Deposited Plan or Plan (P), Diagram (D), Survey Strata or Strata (S) | Address of the Land | Total area of lot m ² | Area of lot used for aged care facility m ² | Area of lot not used for aged care facility m ² |
| e.g. 99 | 99999 (P) | 1 Any Street, Suburb | 10000 | 6000 | 4000 |
| | | | | | |
| | | | | | |
| | | | | | |

| | |
|--|------------------|
| 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 etc) | |
| Signature _____ (Only one signature is required) | Date _____ |
| Phone _____ | Email _____ |



Exemption Application: Aged Care Facilities

Land Tax Assessment Act 2002

Section 38A provides a land tax exemption for land used for the purposes of an aged care facility.

To qualify for the exemption, all of the following criteria must be met

- the land and buildings are being used for the provision of a residential care service (as defined in the *Aged Care Act 1997*) and
- that service is certified under the *Commonwealth Aged Care Act 1997*.

The *Aged Care Act 1997* defines residential care as personal and/or nursing care that is provided to a person in a residential facility. The facility must also provide accommodation that is furnished and equipped for the provision of care, appropriate care and nursing staff, meals and cleaning services.

A partial exemption is available where not all of the land is used for the purposes of an aged care facility.

Section 38A in no way affects the eligibility of a property for an exemption under another section of the *Land Tax Assessment Act 2002*.

Definitions

Aged Care Facility: Any building or any part of a building used for the provision of a residential care service that is certified under the *Commonwealth Aged Care Act 1997*, if the service has been certified having regard to the building or the part of the building.

Residential Care: Has the meaning given in the *Commonwealth Aged Care Act 1997* (defined above).

More information

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

Website: www.wa.gov.au/organisation/departments-of-finance/land-tax

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:

- ✓ completed all the particulars on this form
- ✓ attached a copy of the plan of the facility
- ✓ signed the declaration