



Land Tax Exemption – Home Owner Living in Full-time Care

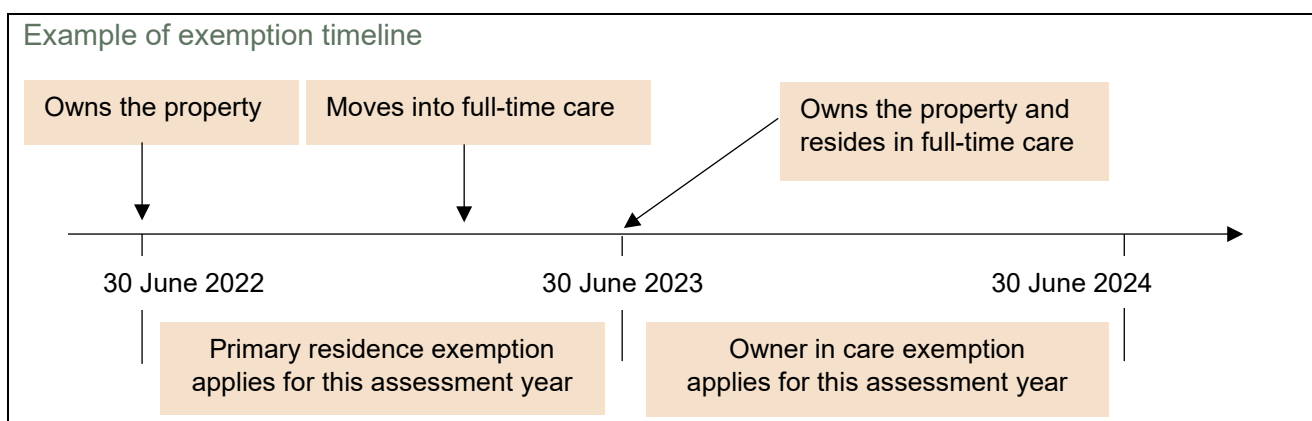
Land Tax Assessment Act 2002

As at 22 February 2023

Under the *Land Tax Assessment Act 2002*, your primary residence may be exempt from land tax if you move into full-time care, such as a nursing home or hospital.

Your primary residence is your sole or principal place of residence. See [Commissioner's Practice LT 4 'Primary Residence'](#) for information about what constitutes a primary residence.

The exemption applies to property owned at 30 June immediately before the assessment year. We will apply the exemption each assessment year while you are residing in full-time care as long as you owned the property at the previous 30 June.



How to qualify

On the day you enter care, you must:

- own the property and
- have used the property as your primary residence.

You can't receive the exemption if:

- you own another property for which you receive a primary residence exemption or
- you or anyone else earned an income from the property (including rent) in the previous assessment year.

If the income was nominal and was from a family member who resided there for maintenance or caretaking purposes, see [Commissioner's Practice LT 21 'Commissioner's Discretion'](#) for information about applying for discretion to receive the exemption.

Types of care

To qualify for the exemption, you must be living full-time in:

- a public or private hospital
- a community health service, or a hospital providing treatment for people with a mental illness
- a private psychiatric hostel
- an aged care facility or
- a facility specialising in palliative care.

Alternatively, full-time care is being cared for by a person receiving a [carer payment](#) under the *Social Security Act 1992* (Cth) for your care.

Ownership of your property

If you own the property with your spouse, de facto partner or ex de facto partner, and they reside in the property, they will continue to receive a [primary residence exemption](#). You don't need to apply for the owner in care exemption.

A full exemption applies if you own the property:

- by yourself or
- with your spouse, de facto partner or ex de facto partner who doesn't reside in the property or
- with another person due to a requirement by a financial institution for a guarantee of money advanced on the security of the property.

An exemption based on your ownership percentage applies if you own the property with someone not listed above.

How to apply for an exemption

Apply for this exemption using [FLT26B 'Application for Owner in Care Exemption'](#). You must provide documents to prove you reside in full-time care, such as confirmation of residency from the organisation or medical professional, or evidence of the carer payment.

| Contact RevenueWA | | | |
|--------------------|--|----------------|---|
| Web enquiry | www.osr.wa.gov.au/landtaxenquiry | Website | WA.gov.au |
| Office | 200 St Georges Terrace Perth WA 6000 | Phone | (08) 9262 1200 1300 368 364 (WA country landline callers) |
| Postal | GPO Box T1600 Perth WA 6845 | | |

Note: This fact sheet provides guidance only. Refer to the *Land Tax Assessment Act 2002* for complete details.