Government of **Western Australia**
Department of **Treasury and Finance**
RevenueWA

Fact Sheet

Understanding your Land Tax Notice of Assessment

You must notify RevenueWA of:

- any errors or omissions regarding land ownership
- any taxable land that has been incorrectly exempted on the assessment notice
- any separate assessment notices you received 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 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

If you don't notify us before the due date for payment shown on your assessment notice, you may incur a penalty or be liable to prosecution.

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.

Government of **Western Australia**
Department of **Finance**
RevenueWA

LAND TAX NOTICE OF ASSESSMENT
BASED ON LAND OWNED AS AT 30 JUNE

⊢ 000034
000
CITIZEN J
3 ANY ST
SPEARWOOD WA 6163

CLIENT ID	1234567
PAYMENT REF	0000000000
DATE ISSUED	23 September 2022
DATE DUE	11 November 2022

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: 2022/2023

PAYMENT OPTIONS FOR THIS ASSESSMENT

Option		Payment due by		Amount to Pay
1	One Discounted Payment (includes $9.45 discount)	11 November 2022	$304.55	$304.55 Due by 11 November 2022
	*638 0000000000 $304.55			
2	Two Instalments (no discount or cost)	11 November 2022 17 March 2023	$157.00 $157.00	$157.00 Due by 11 November 2022
	*638 0000000000 $157.00			
3	Three Instalments (no discount or cost)	11 November 2022 17 March 2023 21 May 2023	$104.67 $104.66 $104.66	$104.67 Due by 11 November 2022
	*638 0000000000 $106.75			

The discount on Payment Option 1 will not apply unless the Amount to Pay is received by 11 November 2022.
Payment options 2 and 3 will not apply unless the Amount to Pay is received by 11 November 2022.
A late payment penalty of 5% will be imposed on the amount of tax assessed which is not paid by the due date unless you have advised RevenueWA of an error in your assessment by 11 November 2022.

This assessment is **not** subject to GST

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

Save time and pay online.

Pay your assessment by:

BPOINT VISA

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

PAYMENT DUE BY
11 November 2022

BPAY

Biller 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

*638 0000000000 $304.55

Trancode	User code	Customer reference number		
123	456789	000000 123456789	For credit: RevenueWA	$ 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.

Land Tax Assessment details

The accounting details for the assessment period are set out below.

Description	Aggregated Assessable Value	Debit	Credit	Balance
2022/2023 LAND TAX	310,000	300.00		300.00
2022/2023 METROPOLITAN REGION IMPROVEMENT TAX	310,000	14.00		314.00
			BALANCE *	$314.00

*The balance is payable by option 1 or 2

This Assessment is based on the following land held at 30 June 2022.
Land that you have sold after 30 June 2023 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