



Land Tax - Residential Exemption Application: Continued Exemption after Death of Owner

Use this form to apply for an exemption for one assessment year after the death of the property's owner who was receiving a residential exemption prior to their death

To apply, submit the application form on page 2, making certain all questions have been answered. You may be required to provide supporting documentation to verify information detailed on this form.

Eligibility

Private residential property owned by the executor or administrator of an individual's estate is exempt for the assessment year following the financial year in which the individual died if:

- the executor or administrator is the owner of the property at midnight 30 June in the financial year in which the individual died and
- the individual's primary residence was, or would have been, exempt if they had owned the property and had been using it as their primary residence on 30 June before their death and
- the estate of the deceased person does not derive any rent or other income from the property between the date of the individual's death and the end of the assessment year.

The Commissioner must be notified within three months after the end of the assessment year if rent or other income is subsequently derived from the property to enable a reassessment of eligibility for the exemption.

Any continued exemption will be to the same extent as the exemption previously allowed.

Supporting documents

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

More information

Submit your completed application and supporting documents via a web enquiry

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

Website: www.wa.gov.au/organisation/departments-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 2?
- ☐ attached a copy of grant of probate or letters of administration?
- ☐ signed the Declaration?

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

Continued Exemption after Death of Owner

Please answer all questions and sign the Declaration section below.

Property for which exemption is claimed

If known (as shown on notice of 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?			☐ Yes ☐ No
2. Was this property the owner's sole or principal place of residence prior to death?			☐ Yes ☐ No
3. Has the above property been rented out by the estate for any period from the date of death of the owner to the date of this application? If Yes, please provide details:			☐ Yes ☐ No
4. Does the estate intend to rent out the property before 30 June of next year?			☐ Yes ☐ No
5. If the property has been sold or transferred to beneficiaries, what was the date of sale or transfer?			

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	

Privacy statement

The Commissioner of State Revenue collects personal information under the authority of the *Taxation Administration Act 2003* and the *First Home Owner Grant Act 2000* (Acts) for the purposes of administering and enforcing those Acts and the State revenue laws. The collected information is protected by the confidentiality provisions in the Acts. We will not use your information outside of revenue administration purposes or share your information without your consent except in circumstances required or authorised by law.

See www.wa.gov.au/organisation/departments-of-treasury-and-finance/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.