

No. 2865.

An Act to declare the Rate of Land Tax for the Year ending the thirty-first day of December One thousand nine hundred and seventeen and to amend the Land Tax Acts.

[28th December, 1916.]

MOST GRACIOUS SOVEREIGN—

WE Your Majesty's most dutiful and loyal subjects the Legislative Assembly of Victoria in Parliament assembled towards raising the necessary supplies to defray
Your

Your Majesty's public expenses and making an addition to the public revenue have freely and voluntarily resolved to give and grant unto Your Majesty the tax hereinafter mentioned and do therefore most humbly beseech Your Majesty that it may be enacted: And be it therefore enacted by the King's Most Excellent Majesty by and with the advice and consent of the Legislative Council and the Legislative Assembly of Victoria in this present Parliament assembled and by the authority of the same as follows (that is to say):—

Short title
commencement
construction
and citation.
Nos. 2680, 2787.

1. This Act may be cited as the *Land Tax Act 1916* and shall come into force on the thirty-first day of December One thousand nine hundred and sixteen and shall be read and construed as one with the *Land Tax Act 1915* and any Act amending the same which Acts and this Act may be cited together as the Land Tax Acts.

Rate of land
tax for 1917.

2. Subject to the Land Tax Acts there shall in the case of each owner of land be charged levied and collected by the commissioner and paid for the use of His Majesty in aid of the consolidated revenue for the year ending on the thirty-first day of December One thousand nine hundred and seventeen a duty of land tax upon land for every pound sterling of the unimproved value thereof as assessed under the *Land Tax Act 1915* at the rate set forth in the Schedule to this Act. Provided that the minimum amount of tax payable in the said year by any taxpayer assessed under the Land Tax Acts shall be Two shillings and sixpence.

No. 2680 s. 6.
Schedule.

Stating case for
opinion of
Supreme Court.
Comp. No. 2668
s. 85.

3. (1) Whenever any question arises with regard to any matter under the Land Tax Acts or to any question of law therein arising the commissioner may if he thinks fit state a case for the opinion of the Supreme Court and thereupon it shall be lawful for the said court to give its judgment thereon and to make such order as to costs as to the court seems fit.

(2) No Judge of the Supreme Court shall be disqualified from adjudicating under this section by reason of his being an owner or occupier of land in any district.

SCHEDULE.
— — —

Section 2.

Where the unimproved value or total unimproved value of all land or lands of any owner exceeds Two hundred and fifty pounds the rate of tax payable thereon for the year ending on the thirty-first day of December One thousand nine hundred and seventeen shall be : On every pound sterling of its unimproved value, One half-penny.
